THE

BOMBAY FOREST MANUAL

VOLUME I

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BY

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FIRST EDITION.

ADDENDA AND CORRIGENDA.

Page 135.—For the word 'utllized' in the footnote on first counterfoil read 'utilized'.

Page 181.—For the heading 'The Bombay Forest Manual' substitute 'Forms'.

Page 290.—For the word 'pleased' in the first line of rule 7 (1) (*c*) read 'please'.

Page 398.—*For the word 'secuiry' in the marginal heading of* rule 3 read 'security'.

Page 466.—In the first line of paragraph (102) (iii) (*c*) strike off the semicolon after the word 'nearest' and insert one after the word 'foot'.

Page 467.—For the word 'remalning' in paragraph (105), note (*b*), read 'remaining'.

Page 483.—In column 'Page' change '48' into '49' against G. O. No. 8171 and '59' into '60' against G. O. No. 81.

PREFACE.

By Government Resolution No. 2330, dated 18th March 1884, the Forest Department Code of the Government of India was introduced in the Bombay Presidency with certain modifications. In compiling the seventh edition of the Code in 1913, the Government of India retained only matters with which it is directly concerned and left to Local Governments the issue of further instructions regarding those which relate to the regulation of accounts and conduct of forest business. This change necessitated the compilation of a separate Manual for this Presidency.

2. This Manual includes such portions as are adapted to this Presidency of Chapters I to IV of the seventh edition of the Code and of Chapters III to V of the sixth edition which are not included in the VII edition, with modifications in accordance with the orders issued by the Government of Bombay from time to time, and deals with the following subjects:—

(1) Establishments;

(2) Accounts including budget estimates and financial powers;

(3) Office business including annual reports.

3. When this Manual was in press the revision of the Standing Orders of the Forest Department, Bombay, was undertaken and in order to follow the arrangement approved in Government Order No. 13277, dated 5th November 1917, the rules and orders regarding establishments, correspondence and annual reports, which subjects had already been dealt with in this Manual, have been transferred from that book. These rules and orders would more properly have

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The Bombay Forest Manual.

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

PART I.—GENERAL.

General.

1. The administration of forests in this Presidency is entirely under the control of the Bombay Government subject to such restrictions as are given in this manual. The term "Government" used in this Manual means "the Government of Bombay."

Definition of the terms "Chief Conservator" and "Conservator."

2. A Chief Conservator is an officer in charge of the general forest administration in the province. A Conservator is the officer in administrative charge of a Forest Circle.

Forest business of the Government of India.

3. The orders of the Government of India on forest business will be issued from the Revenue and Agricultural Secretariat, and the correspondence of Government with the Government of India will be addressed to that office.

Administrative charges.

4. A Forest Circle is ordinarily divided into Divisions or Controlling charges, which are again divided into—

(*a*) Sub-divisions or Ranges, or other Executive charges (Rounds).

(*b*) Beats, or Protective charges.

Divisions will be in charge of officers of the Imperial and Provincial Forest Services, and must ordinarily be held by officers who have passed the examinations prescribed under Article 35. Sub-divisions and smaller charges will be held by such Forest officers as the Conservator may appoint.

The distribution of the above charges is given in Appendix I.

establishments between divisional and direction offices within their Circles.

NOTE.—The power under (*b*) (ii) has been delegated by Government Resolution No. 10947, dated 29th November 1912, Revenue Department.

(*c*) To Conservators and selected Divisional Forest Officers, the power of sanctioning such temporary establishments as are required from time to time for their respective charges, within the limit of the annual budget allotment on this account for each charge, provided that no appointment shall be created which Government itself would not be competent to create.

NOTE.—This power has been delegated to Conservators by Government Resolution No. 2045, dated 15th March 1904, Revenue Department.

For the maximum rate of pay for each class of establishment that may be entertained under these orders, *vide* Appendix II-E.

Government Servants' Conduct Rules and G. P. Fund Rules.

7. The Government Servants' Conduct Rules, 1904, apply to Forest officers of all classes and grades. These rules are reproduced in Appendix III.

The rules regulating the General Provident Fund are printed separately in pamphlet form and supplied by the Accountant General.

Government Buildings.

8. The general rules relating to Government buildings, prescribed in Chapter III of the P. W. D. Code, 10th Edition, apply to such buildings occupied by Forest officers.

Use of rest-houses.

(i) In regard, however, to rest-houses in the forests, at timber depôts, and in plantations, which are constructed for the purpose of affording shelter to officers during the rains and hot weather, in order to preserve their health and to enable them to travel rapidly from forest to forest at all times of the year, rent should not, as a rule, be charged, as these buildings are only occasionally used for a short period whenever the work may require the presence of an officer.

(c) Deputy Conservators, Assistant Conservators. { Rs. 450—50—850. „ 1,000—50—1,500 and „ 1,600, as detailed in Appendix II-A.

(ii) Whilst drawing pay up to and including Rs. 650 a month, an officer will be styled "Assistant Conservator" and when drawing pay at Rs. 700 to Rs. 1,600 per mensem he will rank as "Deputy Conservator."

NOTE.—Until he has passed the examinations prescribed in Article 35 an Assistant Conservator may not draw pay at a higher rate than Rs. 550 a month. On passing the examinations he will resume drawing pay under the time-scale at the rate to which his length of service entitles him. (*Vide* Government Order No. 14859, dated 20th December 1919.)

Recruitment.

11. The Imperial Forest Service is recruited solely by officers appointed under covenant with the Secretary of State and who have received a professional training, either under the regulations which may from time to time be laid down by the Secretary of State or in such other manner as may be approved by him. Government have full powers regarding the promotions of all Forest officers and the appointments of Conservators and Chief Conservator.

Appointment.

12. Appointment to the Imperial Forest Service will, as a rule, be made to the class of Assistant Conservators, and officers so appointed will be placed on the Bombay Presidency list. For rules regarding appointments, *vide* Appendix II-A.

B.—The Provincial Forest Service.

Constitution.

13. The Provincial Forest Service consists of—

(i) Extra Assistant Conservators.—Rs. 250 a month, rising by annual increments of Rs. 20 a month to Rs. 550 a month, in the sixteenth year of service. In the case of officers appointed direct to the service the preliminary period of probation shall not count towards increments, and these will commence to accrue from the date of permanent appointment. In the case of officers promoted after service in the grades of Rangers, however, periods of temporary

(iii) The rules of the first appointment to the clerical branch and the grades of appointments and the rates of pay of the clerical and menial branches will be found in Appendix II-E.

Miscellaneous Rules.

Extension of service to Imperial and Provincial Service Officers.

16. Extensions of service to Imperial and Provincial Forest Service Officers, on attaining the age of 55 years, can be granted by Government.

Inspector-General's correspondence with the Chief Conservator, Conservators and Government.

17. The Inspector-General may correspond officially with the Chief Conservator and Conservators on purely professional matters on which he may require information or desire to make suggestions, copies being communicated to Government.

He does not inspect and report on the forests of this Presidency, or criticize the Working Plans, unless specially invited by Government.

Inspection of Conservators' and Divisional Offices.

18. The Inspector-General may, at the request of Government, inspect Conservators' and Divisional offices and submit reports on them to Government.

Position and duties of Forest and Revenue officers.

19. The orders regarding the position and duties of Forest officers and of Revenue officers in regard to forests are given in Appendix V.

Transfers of Officers from one Province to another.

20. Transfers are not ordinarily allowed from this Presidency to other Provinces.

Postings and transfers within the Presidency.

21. Postings and transfers within the Presidency of Deputy and Assistant Conservators and Extra Deputy Conservators will be made by Government. Postings of Extra Assistant Conservators and Rangers to a charge in any circle and transfers of Extra Assistant Conservators, officers of the subordinate forest service and clerks of the Rs. 100 grade and above from one circle to another will be made by the Chief Conservator. Transfers of Extra Assistant Conservators and of permanent protective and clerical.

(ii) After an officer has attained a pay of Rs. 550 a month, he will not be entitled to any further increment of pay unless he is considered by Government to be fit for a major charge. He will then be eligible for promotion to the Upper Controlling Staff as Extra Deputy Conservator; but such promotion to the Upper Controlling Staff will depend upon the occurrence of permanent vacancies in that staff on the fixed scale of the province. An Extra Assistant Conservator, who has served for not less than three years on Rs. 550 a month, and who is considered by Government to be fit for a charge of major control, but for whom no vacancy exists in the Upper Controlling Staff, may, however, be given a personal allowance of Rs. 50 a month; and in the case of officers whom Government consider fit for further increase of pay, this allowance may be augmented to Rs. 100 a month on the expiry of a further period of 4 years, and to Rs. 150 a month on the expiry of a second period of 4 years.

(iii) No officer will be promoted to the rank of Extra Deputy Conservator unless Government consider him fit to hold a major charge; and, except for special reasons, an Extra Deputy Conservator should be actually placed in a charge classed as major. Ordinarily a vacancy in the Upper Controlling Staff will be filled by selection from among the Extra Assistant Conservators receiving a pay of not less than Rs. 550 a month, or, in other words, from among men who have more than 15 years' service in the Provincial branch; but Government will be at liberty, in making their selection, to promote to such a vacancy an officer of less than 15 years' service. On promotion to the Upper Controlling Staff as Extra Deputy Conservator, an officer will draw pay at the rate of Rs. 575 a month and will receive an annual increment of Rs. 25 a month until he draws Rs. 650 per mensem. After one year's service on this pay Government may, by special order in each case, promote an officer to a pay of Rs. 700 a month for a period of three

discipline and is liable to be punished, in the last resource, by dismissal from his former post and consequent loss of pensionable service. Resignation of his former appointment will not, it should be noted, protect him from this penalty.

(*b*) In granting or withholding consent to the acceptance by a subordinate of other Government employment, the head of an office or department must consider whether the transfer will be consistent with the interests of the public service. Permission should not be refused, however, without strong reason, which should be recorded in writing.

(*c*) The head of an office or department shall not employ, either temporarily or permanently, an officer whom he knows, or has reason to believe, to belong to another establishment without the previous consent of the head of the office or department in which he is employed. In the rare cases in which, for reasons which appear satisfactory to the new employer, an officer cannot obtain the required consent before taking up the new appointment, the employment may be made conditional on consent being obtained at the earliest opportunity.

(*d*) The foregoing instructions apply equally to officers on leave, whether with or without allowances. All leave allowances must *ipso facto* cease on the taking up of new employment, other than work of a purely casual nature. (Government Resolution No. 2456, dated 21st July 1910, Financial Department.)

Research work.

28. (i) The Chief Conservator will supervise the collection of all economic products and the conduct of forest research in communication with the President of the Imperial Forest Research Institute. (Government Order, Revenue Department, No. 5542, dated 31st May 1919.)

(ii) Selected Forest officers may be allowed to pay short visits not exceeding a fortnight to Dehra Dun for carrying out Research work. During this period officers will receive their full pay and allowances and may be allowed travelling allowance to and from Dehra Dun but no daily allowance for their halt there. The period of deputation may be extended by Government if it be considered desirable to do so. The most convenient time for such visits

Casualties.

31. The orders regarding reports on casualties among European officers are reproduced in Appendix XII.

Uniforms.

32. The orders regarding supply of uniforms to Subordinate Forest officers are given in Appendix XIII.

Returns of landed property.

33. A register in Form No. 71-A should be kept in every office showing the landed property held by each member of the office establishment in superior service. The register shall be filled up as regards every new member of the establishment upon his first appointment, whether permanent or temporary. Every officer shall submit to the authority by whom he was appointed on 1st April in each year :—

(1) if he has acquired any new or alienated any landed property during the previous year, a complete statement in the form of the register prescribed above;

(2) if he has not acquired any new or alienated any old landed property during the previous year, a declaration in Form 71-B.

Officers appointed direct by Government should submit the necessary information to the Department of the Secretariat concerned. (Government Resolution, General Department, No. 3000, dated 10th June 1903.)

Change of names.

34. The Chief Conservator and Conservators may, *on sufficient cause being shown, sanction* change of names in the case of non-gazetted officers, sending an intimation of the fact to the Accountant General. Cases of gazetted officers should be submitted for the sanction of Government. (Government Resolution, Financial Department, No. 2536, dated 13th July 1882.)

PART III.—EXAMINATIONS.

Rules for the Examination of Gazetted Forest Officers.

35. For Rules for the examinations of Gazetted Forest officers, *vide* Appendix XIV.

ment in Form No. 1 and several pages of the volume will be allotted to it, so as to afford space for additions or corrections. It is desirable that a sketch map on a small scale should form part of a record for each reserve.

(iii) A copy of every subsequent order which affects the constitution of any reserve, as well as of every order under the Forest Act or Regulation by which rights are modified or regulated, or further rights or concessions are granted within the reserve, should be inserted, immediately after its promulgation, in the same volume under the reserve to which the orders relate.

(iv) A register of reserved forest for the entire circle will also be maintained in the Conservator's Office. On the 1st August in each year the Divisional Forest Officer will furnish the Conservator with brief particulars concerning all entries made in his register during the preceding twelve months.

(v) As far as practicable, a map of each reserve should be deposited in the Chief Conservator's, Conservator's and Divisional Offices.

Supply to Officer in charge Forest Map Office of copies of all Notifications constituting Reserved and Protected Forests, or modifying the boundaries of such Forests.

39. In order that the maps in the Map Office at Dehra Dun, showing the areas covered by forests in the several provinces, may be complete in respect to the data available up to date, a copy of all notifications constituting Reserved and Protected forests, or modifying (by exclusion or otherwise) the boundaries of such forests, together with an indicative tracing or sketch map, should be forwarded by Conservators, direct to the Officer in charge, Forest Map Office, who is charged with the duty of making the necessary entries and alterations in the maps in question.* Rules regarding Forest Surveys and the supply of Forest Maps will be found in Part IV of Volume II of this Manual.

Registers of Protected and other Forests

40. As far as the data are available, registers similar to those prescribed in Article 38 for Reserved Forests will be kept up for Protected Forests, and for all other areas under the management of the Forest Department.

* A small scale map of areas added to sanctioned working-plans should also be forwarded direct to the officer in charge, Forest Map Office.

Date of submission of and Collector's duties in regard to the Plan of Operations.

43. (i) Every Divisional Forest Officer shall submit, before the end of June or middle of July in each year, the provisional Plan of Operations, prepared in accordance with the above instructions to the Collector of the district

(ii) The Collector shall—

(*a*) consider all plans submitted to him under the preceding rule, with special reference to any proposed closure of forest areas against grazing or other privileges, and shall see that due provision is made for local wants, and

(*b*) if he considers any such plans open to objection in such connection, shall return the same with any comments and for compliance with any directions he may make, to the officer by whom they may have been submitted.

(iii) The Collector shall forward to the Conservator of the Circle such plans as meet his approval.

Report to Collector of the commencement of principal operations.

44. (i) Before commencement of each season, information as to the principal operations to be carried out in each district shall be communicated to the Collector thereof.

(ii) It shall be the duty of the local forest officers to inform the Collector as to the places where any cuttings are to be made, or special protection needed, so that the Collector may notify, through his Assistants and other subordinates, to the local public of places—

(*a*) where supplies of wood, grass or rab, etc., may be obtained, and

(*b*) where the grazing of cattle is prohibited or allowed.

(Government Resolution, Revenue Department, No. 7107, dated 6th September 1892.)

Working Plans

45. The rules regarding working-plans are given in Part V of Volume II of this Manual.

and repair of communications and buildings, wells, tanks, etc., demarcation, sowing and planting, cultural operations, protection from fire, climber cutting; also improvement fellings, thinnings, clean'ngs and other tending operations when these are distinct from the main exploitations prescribed, provided that expenditure under A VIII-*b* and *c* will not be shown in this form. To provide for a record of operations not definitely prescribed in the working-plan the Record of Works should, when necessary, be divided in the following manner and kept up accordingly :—

I. Prescriptions of the working-plan.

II. Suggested measures of the working-plan.

III. Measures neither prescribed nor suggested in the working-plan, but carried out during the year.

(iii) In the Forest Journal will be recorded all noteworthy occurrences which bear on the management and improvement of the forest, more particularly on the state of the reproduction of the more valuable species and on the suitability or otherwise of the system of management prescribed in the working-plan. The main object of the Journal shou'd be to record observations made on the spot and information not obtainable from prescribed forms.

(iv) *Control Maps.*—A map showing the results of the fire protection will be prepared and maintained in such manner as Government may direct. In addition, maps showing the progress of fellings or girdlings, of reproduction, both artificial and natural, and of sylvicultural operations will be maintained where considered necessary.

Control of working of Forests for which there are no working-plans.

47. Similar registers and Forest Journals will, so far as is possible, be kept up for forests for which no working-plans have as yet been framed: in the case of Reserved forests or demarcated Protected forests, for each forest or group of forests as may appear most convenient to the Chief Conservator; and in the case of undemarcated Protected forests or Unclassed State forests, as fixed by the same officer

It will rest with the Conservator to decide what localities shall be forest depôts.*

Registers in Forest Depôts (Forms Nos. 5, 5A, 6 and 6A.)

52. All timber and forest produce on reaching a forest depôt and on its despatch from there will be shown in the Felling Registers (Forms Nos. 5 and 5A). From each forest depôt returns in Forms Nos. 6 and 6A will be submitted to the Divisional Forest Officer direct. Instructions for preparing these returns are given in Appendix XVI. Frequent comparisons are desirable between the work actually done in the jungles and the entries in the Felling Registers; and between the Felling Registers and the monthly returns.

Receipts and disposals in sale depôts. (Forms Nos. 7 and 8.)

53. In each sale depôt will be kept Registers of Receipts (Form No. 7), in which will be entered all stock as it arrives, and Registers of Disposal (Form No. 8) showing all stock sold or otherwise disposed of. Separate registers will be kept for—

(*a*) Timber, including drift and waif wood.

(*b*) Bamboos, fuel, and other forest produce.

Timber received in sale depôts to be measured and marked

54. (i) All logs and scantlings on reaching a sale depôt will be measured and marked in such manner as may be ordered by the Conservator. The number, or measurement or both, as the case may be, of the logs and scantlings must be entered daily in the Register of Receipts as they are taken charge of.

Sale Mark.

(ii) Logs and scantlings, when sold, will be marked with the sale-mark.

(iii) Wastage or other unutilizable material will be written off in Forms Nos. 8 and 9.

Confiscated Forest Produce.

55. The outturn of illicit fellings shown in Form No. 17 should be shown in Form No. 7 when the produce lapses to Government.

Drift Timber Operations.

56. The drift timber operations must directly appear in Form No. 7.

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* In some cases, special plots will be set aside as "forest depôts", in others, the areas where the fellings have been made will be considered as "forest depôts."

(iii) The official executing the licenses shall, on the expiry of the period entered therein, return them to the officer under whose signature they were issued. They should be pasted into the book of licenses, each against its counterfoil.

(iv) The books of licenses should be periodically examined by the Divisional officer, the returned licenses being checked with their counterfoils and with the entries of the amounts realized on their account in the cash book or in the original accounts of the officer who issued the same, and an explanation called for as regards any licenses missing or unduly delayed.

Taking Stock in sale depôts.

59. The stock at each sale depôt must be counted periodically at such intervals as the Conservator may direct, the depôt books being balanced at the time of counting. A special report of each taking of stock must be submitted to the Conservator.

Bill Book Form No. 13. Receipt Book Form No. 14.

60. (i) A bill book must be used for timber and other produce sold from depôts. On each transaction taking place, the bill may be given to the purchaser, while the counterfoil will form the depôt copy. Payments made from time to time by the purchaser should be shown on the back of the original bills as well as the counterfoil; the former will serve as receipts.

(ii) A receipt book must be used for receipts of all other items of revenue.

(iii) All bills and receipts should be given serial numbers for the financial year.

Payment of Revenue into Treasuries

61. All revenue received shall be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalan form in duplicate; one copy will form the voucher to the entry in the cash book, and the other will be retained by the Treasury officer.

Register of outstandings on account of revenue. (Form No. 11.)

62. (i) All items of revenue, which are not fully realized during the month will be entered in detail in Form No. 11.

(*d*) Office and rest house furniture.

(*e*) Tents.

(*f*) Building materials, small stores and house fittings.

(*g*) Miscellaneous.

(iii) The register should be permanent, a page or half a page being assigned to each kind of article and an index of such articles should be given on the opening page of the book. The Divisional register shall contain also the account of each range separately and the range register that of each round separately.

(iv) The head of the office will be responsible for taking stock annually by comparing the actual stock with the entries in the register. He will in the month of June each year submit a certificate to his immediate superior to the following effect :—

> "I certify that I have inspected the stock-book of the articles of dead-stock maintained under rule 1 of the rules laid down in Government Order, General Department, No. 3692, dated the 3rd May 1919, and have found that it has been properly kept up to date and that the articles mentioned therein are actually held in stock with the exception of those noted below, the explanation of the absence of which is appended, and that no articles have been written off, except under proper sanction, as laid down in rule V * of the rules referred to above, which sanction has been duly recorded on the return under the signature of the head of the office."

NOTE.—Certificates of stock-taking are not required from Conservators. These officers will exercise check over articles of dead-stock in their own charge and will deal finally with the certificates of stock-taking submitted to them by subordinate officers.

(v) The Conservator will examine the stock-books and articles of dead stock when on tours of inspection. The Divisional Forest Officer, in the course of his tours, will similarly compare the articles in charge of Rangers and Round officers with his own register and see that their books and stocks are properly maintained.

**Vide* article 93.

CHAPTER III.

ACCOUNTS.

PART I.—Classification of Revenue and Expenditure.

Classification prescribed under budget heads and sub-heads. (Form No. 18.)

68. All revenue and expenditure will be classified in accordance with the arrangement of Form No. 18 and with the instructions contained in Appendix XVIII. The expenditure is grouped under the two main heads: "A.—Conservancy and Works" and "B.—Establishments."

Heads I, II and III under receipts and expenditure

69. (i) Heads I, II and III under receipts and charges correspond to each other. The sub-heads are intended to exhibit, as far as such is practicable, the income and expenditure on account of timber, fuel, bamboos and other descriptions of forest produce.

(ii) The charges incurred on account of timber and other produce removed from the forests by consumers or purchasers cannot, as a rule, be shown separately under the different sub-heads, and therefore no attempt has been made to sub-divide A II.

Head IV under receipts and expenditure.

70. Head IV is intended to include the duty levied on foreign timber, and the share of the revenue from forests which are not managed by Government officers, but in which Government has a share or has certain other rights. The charges incurred on account of these heads should be entered under A IV (*a*) and (*b*).

Head V under receipts.

71. Head V will include all revenue that cannot be correctly classified under heads I to IV.

Fines and confiscations.

Fines and confiscations under the Forest Law should on realisation be credited to "Law and Justice"—(1) when imposed and realised by Judicial officers and (2) when imposed by Forest and realised by Judicial officers (should such cases ever occur); and to "Forest Revenue"—(1) when imposed and realised by Forest officers and (2) when imposed by Judicial and realised by Forest officers.

(*d*) Working Plans.

(*e*) Sowing and planting.

(*f*) Protection from fire.

(*g*) Other works.

Under sub-head VIII-*a* will come all charges connected with the formation and maintenance of boundary lines. In many cases cleared lines serve as boundary lines, fire-protection lines, and export or inspection roads. The cost of clearing and maintaining such lines should be charged under VII-*a*, VIII-*a*, or VIII-*f* according to circumstances, but the entire cost should be charged under one sub-head only.

Sub-head VIII-*b* will include cost of Settlements and compensation for land taken up for forest purposes, as well as expenditure incurred on the settlement of rights and privileges.

Sub-head VIII-*c* will show the cost of all topographical surveys.

Sub-head VIII-*d* will include the cost of valuation surveys, enumerations, and other works connected with the preparation of Working Plans, including such extra establishment as is sanctioned for this purpose.

Sub-head VIII-*e* refers to all sowing and planting operations undertaken for the purpose of forming plantations and to other works connected with artificial reproduction. The expenditure incurred on preparing the ground previous to sowing and planting will be charged under this sub-head.

Sub-head VIII *f* will show the cost of clearing and maintaining internal and external fire-lines, whether for the protection of natural or of artificial forests. Such extra establishment as is sanctioned for this purpose, as well as the cost of suppression and extinction of fires which have broken out, wages of labour, rewards to villagers who have given meritorious aid, and so forth, should here be charged.

Sub-head VIII-*g* will include all general forest work such as fencing and enclosing, thinning, pruning, lopping and girdling useless trees, cutting creepers and the like.

will be carefully examined and the estimates submitted together with the compilation prescribed by the Civil Account Code to Government. Government will review the estimates and forward an approved copy of the same to the Accountant General for further action. Two printed copies of the sanctioned estimates with two copies of the Accountant General's budget notes and the orders of Government thereon will be submitted to the Government of India by the 1st January of each year.

Details which the form of Budget Estimates should contain. (Form No. 18.)

78. The Budget Form contains—

I. TheActuals of the past year.

II. The Budget Estimate for the current year, as sanctioned by Government.

III. The Revised estimate for the current year.

IV. The Budget estimate for the ensuing year.

V. Amendment by the Local Government of the figures in column IV.

Figures to be entered in the Budget Estimate.

79. (i) The figures in column I, Actuals, must be verified by the Accountant General.

(ii) The figures in column II will be the figures of the Budget Estimate for the current year as already sanctioned by Government. If any modifications of the original grants have been made under proper authority in the course of the year, the modified grant should not be shown as the Budget Estimate, but the sanctioned changes in the grants should be fully set forth in explaining the Revised Estimate in the Explanatory Note.

(iii) The figures in column III, the Revised Estimate, will be based on the actuals of as many months of the current year as may be available, and an estimate of the revenue and expenditure of the remaining months.

(iv) It should be clearly understood that the fact that a particular sum in excess of the budget grant has been entered in the Revised Estimate of charges is no authority for exceeding the budget limit of expenditure. The authority for any such excess expenditure should be separately obtained by an additional grant as soon as the occasion for

15th of that month. A statement embodying such sanctions should be submitted to Government in the Administrative Department concerned by the 18th idem, so that the orders of Government approving of the reappropriation may be conveyed to the Accountant General before the close of the financial year. Between the 16th and 31st March cases of reappropriations of funds which require the sanction of Government should be submitted to the Department of the Secretariat concerned with the least possible delay. (Government Resolution, Financial Department, No. 3957, dated 26th September 1914.)

Additional Budget grants.

82. (i) Whenever a proposed additional grant will be more than covered by a corresponding increase of revenue, to earn which the grant is required, Government may sanction the grant and the corresponding addition to the estimates of revenue without previous reference to the Government of India in the Finance Department, reporting the amounts and the circumstances to that Department. The power conferred by this article can only be exercised when the expenditure and revenue fall within the same financial year.

(ii) Nothing in this article is intended in any way to limit the discretion which, under article 295 of the Civil Account Code, is allowed to Local Governments in sanctioning additional expenditure under "Forests," provided specific reappropriation for the purpose is made.

Budget Explanatory Note.

83. (i) The Explanatory Note referred to in article 77 should deal with the Revised Estimates of the current year explaining the figures proposed against each head, comparing the actuals recorded to date with those of previous years, and justifying the proposed figures by these and any other known facts, particularly in those cases where the figures depart to any considerable extent from the sanctioned estimate for the year. The Explanatory Note should also contain a justification in detail of the proposed revenue and expenditure for the ensuing year taking up each head of the estimate sanctioned and showing the allotment of the estimate amongst the several Divisions. Full explanations must be given where the estimates differ, thus :—

(ii) For definition of and items falling under expenditure, ordinary or extraordinary see articles 98 and 99 in Part III of this Chapter.

"Ordinary" and "Extraordinary" expenditure.

85. Whenever the outlay on any one work or item of Extraordinary expenditure within the year is expected to exceed Rs. 5,000, all needful particulars regarding such work or item must be entered separately in the Explanatory Note.

Details of works estimated to cost over Rs. 5,000.

86. No new charge may be included in the budget until sanctioned by competent authority. A statement in Form No. 19 of new or unusual items of expenditure proposed to be included in the Budget of the ensuing year should be submitted to Government by the Conservator in the month of *June* of the current year. Such of the items as are actually sanctioned by Government should be included in the Budget Estimates, and those that are disallowed or authorised as only optional should be excluded. If any items other than those sanctioned require to be provided for in the budget estimates a supplementary list of them should be submitted in the above form so as to reach Government by 20th October, but items already sanctioned as above should not be included therein. (Government Resolutions, Financial Department, Nos. 4968 of 11th August 1900, 2599 of 5th July 1913, 3042 of 14th August 1913, 3402 of 25th August 1914, and Revenue Department, No. 11139 of 17th November 1916.)

New or unusual items of expenditure.

87. Regarding the details that should be given in the note in justification of the proposed expenditure, the following remarks are added for guidance :—

Justification of proposed expenditure in the "Explanatory Note."

(1) A I.—Timber and other produce removed from the forests by Government Agency—

(*a*) Timber—

Here the number of trees to be felled, according to the Working Plans of the forests in each Division,

estimated length of 19 miles trenching, as follows :—

	Rs.
Clearing jungle, at Rs. 3 per mile ..	57
Trenching, at Rs. 2 per 1,000 c. feet ..	1,800
Fifty masonry pillars, at Rs. 12 each ..	600
Five hundred intermediate pillars of piles of stone, with a stout post bearing serial numbers in the centre, at Rs. 2 each	1,000
Total ..	3,457

It is not sufficient to say "so many miles of demarcation work are expected to be done during the year."

(*b*) Cost of Forest Settlements : Compensation for land and rights.

The reasons for which land is to be taken up, and the orders sanctioning the purchase of rights, must here be given. The budget entry will be such as—

	Rs.
'Plot of land of 25 acres belonging to inhabitants of A village in forest B, sub-division C, to simplify boundaries, at Rs. 20 per acre	500
To be paid to D, of village E, in lieu of right to graze 40 buffaloes in F forest.	200
Total ..	700

(c) Surveys.

The expenditure expected for local surveys carried out by the Forest Department must be detailed under this head.

(*e*) Sowing and planting.

The area to be sown or planted, the quantity of seed to be sown or the number of seedlings to be planted, as well as the contemplated nursery works, shall be detailed.

(*f*) Protection from fire.

Account Code), to be submitted through the Accountant General, stating the reason why the necessary provision was not made in the budget and why the charge cannot be met from the grants originally sanctioned.

(ii) Officers authorised to sanction additional expenditure not provided for in the budget estimates of the year current should invariably indicate in their order of sanction the source from which the expenditure is to be met. (Government Resolution, Financial Department, No. 562, dated 6th February 1914.)

Annual Report of Appropriation receipts and expenditure.

89. As soon as the supplementary accounts for March are rendered to the Accountant General, the Divisional Forest Officers should submit to the Conservator a return in Form No. 18, showing the actual receipts and charges under each budget sub-head for the financial year, with reasons for increase or decrease, if any, in the figures as compared with those of the preceding year and the budget estimates for the year under report. For purposes of explanations under "11 Forest" the grants originally sanctioned should be taken as budget estimates, and not the figures as they stood after the reappropriations if any sanctioned subsequently. The return should show separately the difference, indicated by the sign plus or minus, between the actuals of the two years as well as that between the actuals and the budget estimates. The variations in the actuals should be explained first and then should follow the explanation of the causes of difference between the actuals and the budget estimates.

If the Divisional Forest Officers consider, with reference to the latest actuals and any further information then available, that any modifications are required in the estimates for the current year, they should inform the Conservator of the extent to which revisions are necessary with brief explanation for the changes they propose.

On receipt of the above return the Conservator will prepare a report giving a clear and full explanation of the reasons for the variations in the figures for the whole circle and submit it to the Accountant General through the Chief Conservator not later than 1st September. If any modifications are considered necessary in the estimates for

(1) that the loss does not disclose a defect of system, the amendment of which requires the orders of Government; and

(2) that there has not been any serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action requiring the orders of higher authority.

(Government Resolution No. 3977, dated the 5th December 1911, Financial Department.)

All sanctions to writes-off under this article should be communicated to the Accountant General who will scrutinize each case and bring to notice any defect of system which appears to require attention.

Power to write off stores, live stock, etc.

93. (i) No stores, tools and plant, excepting petty articles, and no live-stock, nor any timber or other stock may be written off the accounts of Divisional Officers without the Conservator's sanction or, when the value of the stores, animals or timber exceeds Rs. 1,000 without the sanction of the Chief Conservator. When the value exceeds Rs. 5,000 the sanction of Government is required. Conservators ~~may delegate to Deputy and Extra~~ Deputy Conservators ~~of Forests of not less than 10 years'~~ service the power to ~~write off stock of a value up to a~~ limit of Rs. 250. (Government ~~Resolution No. 7321, dated the 25th July~~ 1907, Revenue ~~Department.)~~ The unutilised material arising from the conversion of trees into logs or sawn timber and brought on stock (article 54), may be written off by Divisional Officers under the general sanction of the Conservator.*

(ii) When the value of any stock written off the accounts under this article exceeds Rs. 10,000, the action taken by Government should be reported to the Government of India.

Sales of Forest produce, stores, tools and plant.

94. (i) No timber or other forest produce, and no live-stock, stores, tools or plant may be sold except on receipt of cash payment in full at the time of delivery. The Conservator may, however, authorise Forest officers of and above the rank of Ranger, in exceptional cases, and under

*Vide note to article 21 on page 6.

When the accommodation is provided in a building partly used as a private residence—one-half the total rent subject to a maximum of Rs. 45 a month.

If such rent exceeds in any one instance the above limits the sanction of Government is necessary. (Government Resolution, Financial Department, No. 2075, dated the 8th May 1908.)

Pleaders' fees in criminal prosecutions.

97. The Conservator has power to sanction expenditure on pleaders' fees, up to a limit of Rs. 250 in each case, in the prosecution of criminal offences. The Chief Conservator has similar powers up to a limit of Rs. 500 in each case.

Expenditure in excess of that amount requires the sanction of Government.

Conservators may delegate to Deputy or Extra Deputy Conservators of Forests of not less than 10 years' service the power to sanction expenditure on pleaders' fees up to a limit of Rs. 100 in each case in the prosecution of criminal offences. Such officers should inform the Conservator of their proceedings. (Government Resolution No. 7324, dated 25th July 1907, Revenue Department.)*

Expenditure—"Ordinary" and "Extraordinary"—Definition.

98. (i) Expenditure is either "Ordinary" or "Extraordinary."

Ordinary expenditure.

(ii) "Ordinary" expenditure comprises the cost of all operations which are necessary to produce revenue, or which are concerned with the maintenance and the ordinary operations undertaken annually for the improvement of the forests. Thus the cost of timber operations, keep and feed of cattle, as well as annually recurring charges for forest improvement, protection from fire, etc., are "Ordinary" charges; also annual repairs of houses, roads, tramways, slides, machinery, etc., when the cost of each work does not exceed Rs. 200.

Extraordinary expenditure.

(iii) "Extraordinary" expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Extraordinary charges frequently yield either no return at all for a series of years, or repay themselves only gradually in cash returns or in local benefits of

*Vide note to article 21 on page 8.

(i) The Chief Conservator may sanction the following items of expenditure up to the limits specified below :—

	Rs.
(*a*) Purchase of elephants	4,000
(*b*) Purchase of live-stock other than elephants, stores, tools and plant including office and rest-house furniture and tents* ..	1,000
(*c*) Other items	5,000

(ii) Conservators may sanction items of extraordinary expenditure up to the following limits :—

	Rs.
(*a*) Purchase of live-stock (excepting elephants), stores, tools and plant, including office and rest-house furniture and tents *	1,000 each.
(*b*) Other items	2,000 ,,

(iii) Provided due provision has been made and approved of in the annual plan of operations, Deputy and Extra Deputy Conservators of Forests of not less than 10 years' service, specially empowered in this behalf by the Conservator, may sanction—

(*a*) the purchase of stores, tools and plant, subject to maximum of Rs. 500 in each case ;

(*b*) other items of expenditure (excluding live-stock, furniture and tents) up to Rs. 1,000. (Government Resolution No. 11034, dated 12th November 1907.)†

(iv) Government may authorise Conservators to purchase elephants within the limit of Rs. 3,000.

NOTE.—The maximum limits within which Government may delegate to forest officers powers to incur extraordinary expenditure are laid down in article 69 of the Forest Department Code, VII edition, as amended by corrigendum No. XXXIII of 30th December 1919. The powers at present exercised are restricted to the limits laid down in this article.

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* *Vide* article 1042 (*a*) of the Civil Service Regulations.

† *Vide* note to article 21 on page 8.

sanction. But expenditure on work which it is desired to defer and is not a necessary consequence of or essential for making productive work already undertaken need not be so included. Thus if a plantation can be planned out in blocks so that the block first completed can be a self-supporting unit, even although work on other blocks is postponed, each block can be treated as a separate scheme for the purpose of sanction.

Extent of powers of sanction given in articles 101 and 102.

104. It must be distinctly understood that the powers of sanction given in articles 101 and 102 must be exercised within budget limits; that is, no expenditure must be incurred under any budget head if the provision made under such head by competent authority is not sufficient to cover the outlay.

Inevitable payments.

105. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent the record of any actual payment. Money indisputably payable should never be left unpaid.

All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means; but on no account may charges be actually incurred in one year and thrown on the grant of another year.

Advances.—Advances of pay.

106. (*a*) (i) Conservators may authorise an advance to the extent of one month's pay to any non-gazetted officer on the permanent establishment serving under their orders, who can show sufficient reason for requiring it; but, except in cases of transfer, or when an officer has suddenly to proceed to a considerable distance from headquarters, they cannot authorise advances to themselves, or to any gazetted officer, without the previous sanction of Government.

(ii) Conservators may delegate to Deputy or Extra Deputy Conservators of Forests of not less than 10 years'

Advances for purchase of conveyance.

(b) (i) Conservators are empowered to grant advances not exceeding two months' pay to non-gazetted officers for the purchase of conveyances. The advance shall be repaid in 12 equal monthly instalments and shall not exceed the value of the conveyance purchased. The conveyances shall be considered the property of Government till the advance is fully repaid. (Government Resolution, Financial Department, No. 510, dated 5th February 1906.)

(ii) An advance will be given once only and will be allowed only when the appointment held entails duties involving touring. (Government Order, Financial Department, No. 3177, dated 6th November 1916.)

Motor Car and Motor Cycle advances.

(c) The grant of Motor Car and Motor Cycle advances is regulated by article 137 (i) and (7) of the Civil Account Code.

House-building advances.

(d) The grant of advances for house-building is regulated by article 136 of the Civil Account Code.

Advances for purchase of tents.

(e) Grants of advances for the purchase of tents are admissible subject to the condition that no fresh advances should be drawn by an officer so long as any arrears of a previous advance are outstanding :—

	Imperial.	Provincial.
	Rs.	Rs.
For Forest Officers under 8 years' service.	400	200
From 8 to 16 years' service ..	600	300
After 16 years' service ..	800	400

Recoveries should be made in equal instalments spread over 3 years. (Government Resolution, Financial Depart-

No. 148.

Page 49.—Insert the following at the end of article 106 (c) :—

"The Chief Conservator is empowered to grant advances for the purchase of tents subject to the above conditions.

(Government Resolution, Revenue Department, No. 3060/24, dated 18th August 1925.)"

the loans.

(iii) With the sanction of the Government of India if the amount exceeds Rs. 5,000.

Temporary Establishment.

108. For powers of sanction to Temporary Establishments, *vide* Appendix II-E.

CHAPTER IV.

CASH ACCOUNTS.

PART I.—General Rules.

General.

109. This chapter deals with the initial accounts maintained by the Divisional Forest Officers and their subordinates, and with the accounts rendered by the Divisional Forest Officers to the Accountant General. Chapter III contains the Financial powers of the various Forest officers and also the rules for the classification of forest revenue and expenditure and some of those relating to budget procedure. The procedure to be adopted by Forest officers in dealing with treasuries is to be found in chapter 23, Civil Account Code.

Cash Book to be kept (Form No. 24.)

110. The responsibility for the effective check and control of Divisional Forest Accounts both in respect of revenue and expenditure rests on the Divisional Forest Officer.

Every officer who is authorised to receive and disburse Government money will maintain a bound cash book (Form No. 24), in which he will enter all money transactions as they occur. Sufficient details will be given in the column "Particulars," to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. The cash book will be closed monthly.

A contingent register in Form No. 10 of the Civil Account Code should be kept in Divisional and Direction offices for all sundry expenditure incurred under B III. The expenditure under this head will be entered in the cash book at the end of each month in totals only. The initials of the head of the office or of a gazetted officer to whom this duty

of a register and submission of an annual certificate regarding the same, and for rules about the collection of revenue by subordinates, *vide* Appendix XX. Rules for the collection of forest revenue by Village Officers and for the payment of remuneration to them will be found in Appendix XXI.

Contents of cash chest to be counted monthly.

114. (i) The contents of the cash chest must be counted at least once a month, and the amount compared with the cash book balance. If any excess or deficit be found, an entry of it will be at once made in the cash book and a report will be forwarded to the officer to whom the accounts are submitted.

(ii) Under no circumstances shall any Forest officer or subordinate place any private money in his Government cash chest.

(iii) The duty of verifying and certifying the monthly divisional cash balance must ordinarily be performed the the Divisional officer in person. A certificate that "the cash balance has been counted and found to agree with the computed balance" should be given in the monthly Cash Account, Form No. 25. But if the Divisional officer be absent on tour on the 1st of the month or is physically incapacitated by sickness to perform the duty, the cash balance may be verified by the senior subordinate officer present at headquarters (excluding the Head Clerk or other office employees), the fact of the Divisional officer's absence being distinctly noted. For the Conservator it will be sufficient if the cash balance is shown at the beginning of the classified abstract (Form No. 35) submitted to him each month.

Defalcation or loss of public money by fraud.

115. (i) Whenever any defalcation, or loss of public money or fraud in connection with the revenue from timber or other forest produce is discovered, the fact should be immediately reported to the Conservator; and when the matter has been fully enquired into, a further and complete report should be submitted to him of the nature and extent of the loss, showing the errors committed, or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

actually expended, detailed as charged in the monthly accounts, will be submitted to the Conservator.

Execution of works requiring sanction on estimate.

(iii) Works requiring sanction on estimate shall not be commenced until the estimate prescribed in article 102 (ii) has been sanctioned.

Agreements with contractors.

119. When a contract for work is of sufficient magnitude to require a written agreement, care must be taken to frame such agreements so that, in the event of a dispute, they could be maintained in a court of law. For rules for executing contracts, see rules relating to section 84 of the Indian Forest Act given in Part II of Volume II of this Manual.

Procedure in refunding revenue or deposits not exceeding Rs. 100.

120. The following rules should be observed for the refunds of revenue credited or amounts deposited in cases where the amount involved does not exceed Rs. 100 :—

(1) Amounts of less than 2 annas due for refund should be credited to Government.

(2) Refunds not exceeding Rs. 25 should be sent to the payee without any previous notice inviting him to receive the money personally.

(3) In the case of refunds exceeding Rs. 25 a notice should be issued inviting the person to whom the refund is to be made to receive payment personally at the Range or Divisional office, as the case may be, and intimating that on failure to comply with the invitation within one month the amount of the refund will be remitted to the payee by postal money-order at his expense.

(4) When a money-order is issued, the money-order receipt should be attached to the voucher in Form No. 32-A, wherein the full amount of the refund and the deduction made therefrom on account of the money-order fee should be clearly shown.

(Government Resolutions, Financial Department, No. 4281, dated 14th December 1905, and Revenue Department, No. 7001, dated 29th July 1912.)

(iv) All disbursers' offices should be inspected by Divisional officers at least once a year, and the fact mentioned in the annual report.

Cash recoveries of service payments.

124. (i) If a recovery of a service payment is effected before the close of the year in which the item was charged in the accounts, the amount recovered will be entered under the head "Recoveries of Service Payments" on the debtor side of the Daily cash book and will not be paid into the treasury as revenue but retained as part of the Divisional cash balance. It will be entered in Form No. 35 forwarded to the Accountant General and the Conservator as a *minus* entry in red ink under the sub-head to which the amount was originally charged, and the net total of Form No. 35, after deducting the recovery, will be entered on the creditor side of the monthly cash account forwarded to the Accountant General.

(ii) If a recovery of a service payment is effected after the close of the year in which the item was charged in the accounts, the amount will be credited as miscellaneous revenue under "V-*b* Refunds", and paid into the treasury accordingly.

(iii) Excess charges on account of pay should usually be recovered by deduction from the pay bill next disbursed after the receipt of the Objection Statement from the Accountant General. If the recovery is effected in the same year in which the overcharge is incurred, the net amount only of the bill will be charged in account and the amount deducted noted in the "Remarks" column of the Classified Abstract of Expenditure (Form No. 35).

(iv) Clothing receipts are treated in the manner shown in Appendix XIII.

Details of all items of revenue.

125. All items of revenue must be fully detailed; the forest from which the revenue is realised, the person who pays it, and the article and quantities removed, should, whenever possible, be stated.

128. (i) All payments must be supported by vouchers in the following forms:—

Vouchers.

Pay of permanent or temporary establishment ..	.. Forms Nos. 26 and 27.
Travelling allowance bill ..	.. Forms Nos. 29 and 29-A.
Cash remittance to treasuries..	Treasury chalan or advice list.
Revenue derived from supplies to Public Departments	.. Form No. 30.
Daily labour forms ..	.. Form No. 31.
All other payments ..	.. Forms Nos. 32 to 32-D or Post Office receipt with inland money order acknowledgment.

(ii) All vouchers for payments, including advances, except treasury chalans or advice lists and acknowledgments of transfers to other departments, must bear the dates of payment, and they must be passed for payment, in words as well as in figures, by the Divisional officer, who thereby assumes the responsibility for the charge.

(iii) Disbursement certificates are required in all vouchers.

(iv) When an officer who does not belong to the Forest Department is in charge of a Divisional Forest office he should sign the contingent bills of the office once only. A second signature on every contingent bill, as countersigning officer is not necessary in such a case.

(v) In the case of illiterate payees clear impressions of the left thumb should be invariably taken on vouchers and the disbursing officer should certify that each was taken before him. Impressions should be taken in the manner laid down in Appendix XXIII.

(vi) Receipts for all sums exceeding Rs. 20, except those exempted, must be stamped (*vide* articles 7 and 8 of the Civil Account Code). Heads of offices should carefully supervise the cancelling of stamps in their offices.

the establishment bill (Form No. 27), against the name of the employee to whom the order relates, or a return of changes should be furnished monthly containing the above information.

(*b*) All changes in the personnel of establishments, and the grant of all leave to subordinate employees, sanctioned by Conservators should be intimated to the Accountant General by them in Forms Nos. 39 and 40. In the case of Divisional officers these intimations must be sent to the Conservators who will incorporate them in their forms to be rendered to the Accountant General.

Vouchers for pay of permanent establishments.

132. The vouchers for the pay of permanent non-gazetted establishments to accompany the cash accounts, will be abstracts from the establishment bill, signed by the Divisional officer. In these vouchers the names of persons in inferior service need not be given but the number and the several designations of posts in each grade on different rates of pay must always be specified.

Arrear salaries.

133. Arrear salaries will be drawn on supplementary bills. A *separate* bill need not be preferred for the arrears of *each* month but the amount claimed for each month should be entered in a single bill prepared at one time. These bills will show only the arrear items actually cleared during the month. They should be carefully checked, before payment, with the particulars shown in the column "Pay, etc., held over for future payment" in the establishment bill of the month for which the pay is due.

Claims to arrears of pay, allowances or increments.

134. (i) Payments of arrears of pay, allowances, or increments are governed by article 5 of the ~~Civil Account Code, Volume 1~~. The power ~~under clause (c), note 2~~ of the said article, to authorize the Accountant General to investigate all claims to arrears of pay, etc., has been delegated to Conservators and Deputy Conservators of Forests in charge of circles in Government Resolution No. 901, dated 13th March 1911, Financial Department.

will communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible.

Travelling allowance bills. (Form No. 29.)

137. (i) The travelling allowance bills of Conservators will be submitted with the monthly accounts as vouchers, and may be paid without countersignature. Those of other Forest officers will be countersigned, previous to payment by the Conservator under whom they are serving. The Conservator may delegate to Divisional officers the power of countersigning the travelling allowance bills of members of the executive, protective and office staff serving under them, subject to the proviso that all bills preferred for journeys on transfer from one division to another shall always be submitted to the Conservator for countersignature. (Government Order No. 1304, dated 3rd February 1916.)

(ii) The officer who countersigns travelling allowance bills must satisfy himself that the charges are justified by the circumstances of the case.

Voucher for charges on account of travelling allowances.

138. The vouchers for charges on account of travelling allowances will be the original bills countersigned by the Conservator or by the officer duly authorized by the competent authority and receipted by the payees. Copies of all travelling allowance bills will be kept.

Salaries and travelling allowances due on transfer.

139. Salaries and travelling allowances due to officers on their transfer to another circle or division, and paid after their arrival, will be paid from and charged against the budget grant of the division to which they have been transferred.

Revenue remittances to treasuries.

140. All entries in the cash book of "remittances of revenue to treasuries" will be supported by vouchers in the treasury chalan or advice list form. The name of the treasury and the treasury number and date of each chalan or advice list will invariably be entered in the cash book in the column of "Particulars"; and when revenue is remitted to a sub-treasury or tahsil, the name of the

(ii) A similar procedure will be followed in the case of payments to other departments. Bills or price-invoices received from a supplying Department should be at once adjusted in the cash book by credit to the department concerned, and by debit to the proper budget sub-head, the duplicate bill or invoice, duly receipted, being promptly returned.

NOTE.—The cost of printing work done at Government Presses for the Forest Department will not be charged to that department.

(iii) The departmental number and date of each bill or invoice for supplies received from another department, and the date of acceptance of each bill for timber, etc., supplied to another department, will invariably be quoted in the entries in the divisional cash accounts.

(iv) Rules regarding inter-departmental transfers are given in Appendix XXII.

Daily muster-roll and daily labour bills (Forms Nos. 31 and 31-A.)

145. For works executed by labourers on daily pay, a muster roll (Form No. 31-A) must be kept, showing the names of the labourers, the number of days they have worked, rate of pay and the amount due to each. An abstract submitted in Form No. 31 will be the voucher which should be prepared in the Divisional office. The instructions about keeping muster rolls given in Appendix XXIII should be strictly followed.

Vouchers for all other payments (Form No. 32.)

146. Vouchers for all other payments will be in Forms Nos. 32 and 32 A to D; but the Accountant General may prescribe such other forms of voucher as he may consider necessary for special cases.

Inter-divisional adjustments not allowed.

147. All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object, and no inter-divisional adjustments are allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts if the information is required for departmental purposes.

This article applies only to transactions between divisions in the same circle of a province. In the case of

than one district treasury will keep a separate cheque book for each. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted; thus "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30 and similarly "under eight hundred rupees" will mean that it is less than Rs. 800 but not less than Rs. 700. Officers drawing cheques are responsible for scrutinizing them before issue. (Government Order, Revenue Department, No. 10474 of 7th October 1919.)

(ii) Value of service postage stamps should be paid, instead of in cash, by means of cheques drawn in favour of the Divisional Forest Officer or other disburser, the endorsement to be written by that officer under Article 117 in this case being "Received payment by value of service postage labels." (Government Order, Financial Department, No. 478, dated 11th February 1918.)

(iii) Payment of railway freights of Rs. 10 and over should always be made by the credit note system. Railway freights below Rs. 10 in each case should be paid in cash to obviate book adjustments for trifling amounts. (Government Order, Financial Department, No. 2289 dated 14th June 1918.)

Rules regarding the use of cheques

150. Cheque books bearing printed serial numbers will be supplied by the Accountant General to Divisional officers in such forms and under such rules as that officer may from time to time prescribe. All cheque books must be kept under lock and key. Before bringing a new cheque book into use, the Divisional officer will advise the Treasury officer of its number and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury. No cheque will be issued for a sum of less than Rs. 10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the Treasury officer. The date of a lapsed cheque may on no account be altered by the drawing officer, but, when necessary, a fresh cheque should be issued, the lapsed cheque being cancelled and treated

officer drawn upon. A certificate in the form given below should accompany the report, for signature by the Treasury officer :—

"Certified that cheque No. , dated , for Rs. , reported by the Divisional Forest officer of to have been drawn by him on this treasury in the favour of has not been paid and will not be paid if presented hereafter."

Dated the

Treasury Officer.

(ii) A lost cheque will be treated in the accounts in all respects like a cancelled cheque, the treasury certificate being forwarded as voucher in support of the entry of cancellation on the creditor side of the cash account.

Account current with treasuries (Form No 22)

155. An account current with each treasury (Form No. 22) will be kept in a book by all officers holding letters-of-credit, in which will be entered on one side the credits granted, and on the other the cheques, with number, date, name of person in whose favour, and purpose for which drawn. The account for each treasury on which a credit is held will be entered on a separate page. This book will be balanced quarterly and signed. In this way it will always be seen how the balance of each letter-of-credit stands at any time, and mistakes in overdrawing money will be avoided.

Register of cheques. (Form No. 23.)

156. A monthly register will also be kept of cheques drawn from all treasuries on which the officer holds letters-of-credit (Form No. 23), a copy of which will be submitted on the last day of each month to the Accountant General.

Advances to contractors. (Form No. 32.)

157. (i) Advances to contractors should only be given in exceptional cases, when no other arrangements can be made for carrying on the work. When an advance is made to a contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the cash book under "Forest Advances," and will be supported by the payee's receipt on voucher Form No. 32.

(iii) Articles 162 to 166 regarding ledger accounts of Divisional Offices apply *mutatis mutandis* to similar accounts of Range offices.

Postings in the ledger.

162. Only one account is opened with each disburser. In the case of a contractor, a fresh account is opened whenever a first advance is made to him for a separate work. Each item charged in the cash book under "Forest Advances" is posted in the ledger; and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, is set off against the amount due from the contractor or disburser, as shown in his account in the ledger.

Ledger accounts to be balanced and signed.

163. The account of each contractor and disburser should be balanced and signed by the Divisional officer on the last day of each month in which any transaction takes place.

Numbers to be given to ledger accounts

164. The pages in the ledger will be numbered consecutively, and there will be an index to the accounts it contains. Each new account opened will bear a number which will be appropriated to that particular account until it is finally closed. The numbers will be given to the accounts in the ledger in consecutive order as they are opened, and will run on in a continuous sequence through successive years.

Abstract of Contractors' and Disbursers' Ledger. (Form No. 34.)

165. An abstract of the contractors' and disbursers' ledger accounts (Form No. 34) will be submitted with the monthly accounts by the Divisional Forest officer. In this monthly abstract the contractors' accounts will be first entered in consecutive order and then in similar order the disbursers' accounts. The columns in Form No. 34 will be totalled separately for contractors' and disbursers' accounts, and grand totals of all accounts will be given at the foot of the abstract.

Form No. 34 for March.

166. The abstracts from the contractors' and disbursers' ledger (Form No. 34) for March in each year, or for March Final when

The following documents will be submitted with the monthly cash account :—

(*a*) Classified abstract of revenue and expenditure (Form No. 35), in which the items will be classified in accordance with the prescribed budget sub-heads, in such detail as may be required by the Accountant General.

A certificate in the following form will be attached to each classified abstract of expenditure, and will be signed by the Divisional officer :—

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Government service, be avoided. I have satisfied myself that the charges entered in this account have been really paid. Vouchers for all sums above Rs. 25 in amount, and all sums paid for refunds, salaries and travelling allowances of both permanent and temporary establishments, advances, and for all items adjusted by book transfer with other departments, are attached to the account. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again."

(*b*) All the vouchers referred to in the certificate under clause (*a*).

(*c*) Vouchers for each item of payment (including treasury receipts for revenue paid in) entered in the monthly cash account (Form No. 25).

(2) Monthly schedule of remittances of revenue to treasuries (Form No. 36) ~~with the consolidated treasury receipts.~~ The entries in this statement should show each item of remittance separately.

Vernacular Vouchers

(ii) All vernacular accounts must be accompanied by abstracts in English, and the needful particulars will be entered in English on all vernacular vouchers and signed by the Divisional officer, when they are forwarded for audit in support of charges entered in the Divisional monthly accounts.

Statement of monthly revenue and expenditure. (Form No 38.)

170. A statement (Form No. 38) showing the monthly revenue and expenditure under each budget head and sub-head for each working circle or working unit shall be kept in a book in the Divisional office.

Supplementary accounts for March.

171. In addition to the ordinary cash account for March, a supplementary cash account for that month, comprising the adjustment of revenue paid into the treasury before the 1st April, but omitted from the cash accounts for March and previous months for want of information or other cause, is also required.

During the month of April the officers subordinate to the Divisional Forest officer will maintain two cash books, one for the current receipts and *all* expenditure of that month and the other for the revenue of the official year which has just closed. The latter will be termed the Supplementary Cash Book for March and will be most strictly confined to—

(1) debits to "Cash Remittances to Treasuries" vouched by chalans dated 31st March or earlier;

(2) credits for revenue.

Being composed entirely of book adjustments, this Supplementary Cash Book will have no "balance"; it will be closed on the same dates as the Cash Book for April and be sent with it to the Divisional Forest officer.

The above instructions refer chiefly to the accounts of Range and Round officers. In Divisional offices the accounts for April should be pushed forward and rendered on the due date (care being taken that they contain no item which ought to go into the Supplementary Accounts for March) and the Supplementary Accounts may then be taken in hand.

In these accounts any item of expenditure of the previous year which can be taken in reduction of the head

(iv) All letters which issue from the Conservator's office sanctioning expenditure or appointments must be signed by the Conservator himself, or by the gazetted officer in charge of his office, but not by the head clerk or other office employee.

Inspection of offices

173. (i) Each Divisional Forest office will be inspected by the Conservator and each Range and Round office by the Divisional officer atleast once a year; such inspection should extend to records, returns, the inspection reports under article 123 (iv), and the other matters enumerated in the Form (Appendix XXIV). The portion of each inspection report shown as "III Cash Accounts" should be submitted to the Accountant General by the Conservator. (Government Resolution, Revenue Department, No. 2193, dated 3rd April 1902.) A paragraph should be embodied in the Annual Administration Report of each Circle showing the number and the condition of the offices inspected by the Conservator during the year. (Government Resolution, Revenue Department, No. 888, dated 9th February 1901.)

(ii) The Chief Conservator will inspect Conservator's offices and receive and deal with inspection reports of Divisional officers. (Government Order, Revenue Department, No. 5512, dated 31st May 1919.)

Distribution of budget allotment among divisions.

174. On the budget estimates being finally sanctioned by Government, the Conservator will intimate to Divisional officers the amount available under each sub-head of expenditure.

Scrutiny of cash accounts

175. (a) As soon as the Divisional classified abstracts of revenue and expenditure (Form No. 35) are received in the Conservator's office, they will be carefully examined, and the Conservator will notify to the Accountant General, in Form No. 40, any items which he considers open to objection or which are wrongly classified. The Conservator may also address Divisional officers direct regarding any items on which he requires further information.

(b) The disposal of the contractors' and disbursers ledger by the Conservator is as explained in article 168.

will be returned, within a week after receipt, by the Divisional officer to the Accountant General, through the Conservator, who will note all corrections and alterations in his copy of the Divisional Classified Abstracts of Revenue and Expenditure.

Duties of Accountant General after completing his audit.

179. After completing the audit of the monthly accounts of one circle, the Accountant General will prepare summaries of revenue and expenditure for each division (Form No. 30) and furnish copies of them to Conservators monthly.

CHAPTER V.

OFFICE BUSINESS.

PART I.—GENERAL.

Introduction

180. Office work should be conducted in such a manner that, while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible and arranged as best calculated to facilitate reference.

Mode of official correspondence.

181. (i) At the head of official letters both the name and official designation of the writer and the official designation only of the officer to whom the letter is addressed should be given. (Circular, General Department, No. 1619 of 16th March 1906.)

(ii) The subject of each letter or report should invariably be stated in the margin in as clear, brief and correct a manner as possible.

(iii) Long letters and reports are to be divided into numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph may usefully be added.

(iv) In all official English correspondence vernacular terms such as *Prant* for Assistant Collector in charge of a sub-division and similar words for which English equivalents are available should be avoided. (Circular, General Department, No. 1010 of 13th February 1907.)

to supplement and explain official correspondence in which case the distinction of style indicates a fundamental distinction in the writers' intentions as to its official use, or it is adopted in lieu of official correspondence, to save time, or to secure secrecy, in which case it should be followed by an official communication in due course.

(ii) (*a*) No demi-official letter or telegram should be quoted in official correspondence without the express sanction both of the sender and the receiver. On no account should it be communicated to Native States or quoted in the issue of orders to subordinate officials.

(*b*) Demi-official communications or instructions, which are provisionally required for action or record, must be supplemented by official communications containing no reference to the demi-official correspondence.

(*c*) Demi-official correspondence should be limited to the uses above described. (Government Resolution No. 3078 of 31st August 1891.)

(iii) The following rules should be observed for the treatment of confidential correspondence :—

(*a*) Confidential papers should not pass in usual course through an office. Only the head of the office and a few trustworthy clerks (whose names are to be noted) should deal with them.

(*b*) Confidential papers should pass from hand to hand either by personal delivery or be sent in sealed covers.

(*c*) The entries in the ordinary office registers and diaries should be made from slips furnished by the confidential clerk who deals with the papers, and should be very general, sufficient merely to admit of the paper being traced and referring to a separate register. This separate register should be kept by the confidential clerk, and should be in the same form and as full as the general register kept for ordinary correspondence.

(*d*) Confidential papers should not be brought on the ordinary proceedings, but should be separately recorded, and kept under the per-

Files.

187. The files may be as various as the requirements of each circle necessitate. They should be fixed as well as the usual cases in each of them. Documents which do not belong to any particular case may be placed in a file designated "Miscellaneous".

Government and Account Department general orders and circulars

188. Government and Account Department general orders and circulars will be filed separately, according to number and date, in a "Circular file". If they are received in duplicate, one copy will be placed with the case to which it relates. If only one copy be available, and it has special reference to any case, a memorandum of its contents will be filed therewith.

Registers of Books and Maps. (Form No 45.)

189. (i) In each office including the Range office a register of books (Form No. 45) must be kept up. The current number of the register and the date of receipt should be entered on each copy. The column of "Remarks" is intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialled by the officer to whose office the books belong.

(ii) Instructions about classification of books are given in Appendix XXV.

(iii) A separate register for maps will be kept in the same form.

Stock of Books and Maps to be taken by head of clerical staff.

190. The head of the clerical staff in every office is responsible for all books and maps in the office. On the 1st of July each year he should take the stock of books and maps and note the result on the registers concerned. (Government Resolution No. 684, dated 30th January 1903.)

All office records are Government property.

191. All accounts, books, maps, records and papers of a Forest office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge. The successor should certify in the register of each of them that it is posted up to date and the contents thereof are forthcoming.

Sub-Divisional Offices and Officers unprovided with clerks.

197. Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the register books.

Registers, etc., to be maintained in Divisional office and its subordinate offices.

198. A list of registers, books, etc., required to be maintained in the Divisional Forest office and its different subordinate offices is given in Appendix XXVII.

PART III.—Conservators' Offices.

Registers of correspondence. (Form No. 46.)

199. Registers of receipts and issues of documents (Form No. 46) must be kept as ordered for Divisional officers (article 192). There may be as many register books as will suit the requirements of the office.

Procedure on receipt of correspondence.

200. The rules regarding registry, sorting, preservation and destruction of correspondence, laid down in articles 192 to 196 apply generally to Conservators' offices except as regards the number and names of files which may vary.

Correspondence carried on by the Conservator while on tour.

201. Should the Conservator, while on tour, carry on any official correspondence which has not passed through his office, he will send there the original letters received and copies of those written by him. He will keep a camp register book for the latter, the entries being numbered consecutively as in the case of other register books.

PART IV.—Transfer of Charge.

General.

202. (i) On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the works in progress, and all arrangements made in connection with them, as the circumstances of the case admit.

Timber and forest produce

206. In the case of a transfer between two Divisional officers, the relieving officer will take over charge of all timber, bamboos, and other forest produce, for which a certificate, in a form similar to that prescribed in article 205 for cash, will be submitted.

Other property.

207. Besides cash, timber and forest produce, the following are the main classes of property which ordinarily form the subject of transfers between Divisional officers :—

(1) Demarcated reserves.

(2) Plantations.

(3) Timber depôts and revenue stations.

(4) Buildings, roads and bridges.

(5) Live-stock.

(6) Machinery, stores, instruments and tools.

(7) Books and Maps.

(8) Office records.

(9) Office furniture.

Examination of property by relieving officer.

208. (i) In the transfer report, the relieving officer should state by what means he has satisfied himself of the nature and condition of the different classes of property of which he has taken charge.

(ii) Live and dead stock and other articles which may be at headquarters, as well as books and maps, office records, and office furniture, should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

(iii) In the case of property at a distance from headquarters, the registers and other documents in which they are described should be examined.

Officers subordinate to Divisional officers.

209. It will rest with the Conservator to prescribe the forms of reports and certificates to be submitted by non-gazetted officers subordinate to Divisional officers in cases of transfer of charge.

Copies of the Report and of any orders that it may call forth should be forwarded for information of the Secretary of State for India by the 31st March. (Government Resolution No. 854 of 10th February 1878.)

(ii) The subjects treated of will be arranged as follows :—

[*Prescribed maximum limit of report 20 pages in print.*]

TABLE OF CONTENTS.

CHAPTER I.—*Constitution of State Forests.*

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" 2. Forest Settlements.
" 3. Demarcation.
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" (*b*) Preliminary Working Plan Reports.
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Section 3. Protection of Forests.
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" (*b*) Protection from Fire.
" (*c*) Protection from Cattle.
" (*d*) Protection against injuries from natural causes.

Section 4. Sylviculture.
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" (*b*) Artificial Reproduction.
" (*c*) Operations for the improvement of the growing stock.

Section 5. Exploitation.
Sub-section (*a*) System of Management—
(*i*) Major Forest Produce.
(*ii*) Minor Forest Produce.

7. The number of maps or diagrams should be restricted; they should be placed at the beginning or end of the volume.

8. Tables of statistics should not be printed side-ways on a page unless distinct economy of space thereby results. The foolscap size lends itself easily to the printing of tables with their heading across instead of along the length of the page.

9. *Pages of tabular matter should not be printed with the columns left entirely or almost entirely blank.*

10. It is seldom necessary to give in full detail and in separate columns, in tables of statistics, the corresponding figures for the preceding year. In most cases it will be found sufficient to give corresponding figures for the totals only, by means of one additional line at the foot of the table.

11. Cross references between the statistical tables and the paragraph discussing them should be given by means of marginal entries on the paragraphs and, if possible, also on the tables themselves.

12. The directions of the Government of India, that reports should be printed in solid pica and extracted matter and appendices* in small pica, should be strictly followed.

13. It is improper to insert criticisms of orders passed by Government in the Annual Forest Administration Reports which should be confined to detailing and explaining the operations of the year and in so far only as they affect these operations should Government Orders be referred to. Government expect Conservators to carry out loyally and without cavil the orders issued to them and the discussion in Administration Reports of the policy of Government orders must be avoided. (Government Resolution, Revenue Department. No. 7232 of 12th September 1892.)

14. *Hypothetical figures should be avoided in official reports.* (Government Resolution No. 5661 of 5th August 1889.)

15. Care should be taken in the preparation of the reports to avoid discrepancies between the figures given in the body of the reports and those given in the forms appended to them. (Government Resolution No. 7286 of 6th October 1893.)

16. Correct scientific nomenclature of all plants mentioned in botanic economic reports should be employed in the preparation of the Forest Administration Reports. As regards the more generally known trees, plants and products, it will, if the vernacular and not

* "Statistical appendices may be printed in small pica or in any of the smaller kinds of type—bourgeois, brevier, minion or nonpareil, as may be found convenient.

CHAPTER II.

MANAGEMENT OF STATE FORESTS.

1.—REGULATION OF MANAGEMENT.

(a).—*Preparation and Control of Regular Working Plan.*

Under "Preparation" should be mentioned the area for which new working-plans were sanctioned during the year, and the area for which working-plans were under compilation. In each case the system of working prescribed or proposed should be recorded; and, in the case of completed plans, the cost per square mile. Under "Control" it should be mentioned whether the prescriptions of existing plans were carried out; important deviations should be explained and the authority therefor stated.

Revisions of working-plans should next be noted, and the sub-section should close with an estimate of the area for which working-plans are still required, and a list of plans which will lapse within the next three years.

(b).—*Preliminary Working Plan Reports.*

A brief notice of the reports submitted or under compilation should be entered.

(c).—*Plans of Operations.*

Important deviations from sanctioned plans of operations should be explained, and if there exist areas for which no plans of operations were drawn up, the authority for the omission should be entered.

2.—COMMUNICATIONS AND BUILDINGS.

(a).—*Roads and Bridges.*

The sub-section includes tramways, slides, and all other forms of export lines.

The information should be sub-divided under the heads of "permanent" and "temporary" works. If the works were of some magnitude details of interest may be given regarding their nature.

(b).—*Buildings.*

Here again the information given should differentiate between "permanent" and "temporary" works, but no details are required save for permanent buildings of importance. The cost of permanent

CHAPTER II—(*continued*).

3.—Protection of Forests—(*concluded*).

(iii) Those due to carelessness or accident by outsiders, or to unknown causes.

(iv) Those originating from intention or malice.

The extension of operations to hitherto unprotected forests should be noted on.

The figures of areas protected should not represent areas which enjoy natural immunity from fire as they give little indication of the success attained by continued precautions. What is required is the most trustworthy information obtainable which will afford some indication of the extent of valuable forest for which continuous protection is desirable and of the proportion of such forest which has been continuously protected for a term of years. Such areas as are naturally immune should be shown separately and fires in closed areas should be differentiated from the less important and apparently less accurately reported fires in open areas. (Government Resolution No. 3805 of 12th June 1903.)

(c).—*Protection from cattle.*

The percentage of forests open to (i) Grazing, and (ii) Browsing, to the whole area may be mentioned. The number of cattle impounded, as compared with the average number of the last three years, should be noted and reasons given for any marked change in these numbers. The injury done by cattle, the means taken to prevent such injury and their results, should be recorded.

(d).—*Protection against injuries from natural causes.*

This sub-section should be of interest. Any special danger threatening the forest, such as insects, parasites, climbers, snow, etc., should be mentioned, together with the measures taken to avert these dangers.

4.—Sylviculture.

(a).—*Natural reproduction.*

This sub-section should be divided into two heads (*i*) State of existing reproduction, and (*ii*) Measures for inducing or aiding reproduction. Head (*i*) will include reproduction from seed and coppice, and will be so treated that the knowledge of the subject may be increased; to this end bald statements of the fact that reproduction was good, indifferent or bad will not be acceptable, unless the reasons

CHAPTER II—*continued.*

4.—SYLVICULTURE—(*concluded*).

by these operations will be unsaleable, but the fact that some or all of the produce *may* be saleable, as is sometimes the case in thinnings and in cutting back operations carried out in coupes sold standing to contractors after the purchasers have completed their work, is not to prevent inclusion in this section.

(*c*).—*Artificial reproduction.*

This should be treated under the heads of (*i*) Regular plantations, (*ii*) *Taungya* plantations, and (*iii*) Other forms of artificial reproduction not included under sub-section (*a*) above. The expenditure as well as the work on each should be considered separately. This sub-head will include works of tending and upkeep, such as cleanings, thinnings, etc., in artificial crops, in addition to works of formation. Nothing will be included in this sub-section unless it refers to areas which it is intended to maintain permanently as plantations.

5.—EXPLOITATION.

(*a*).—SYSTEM OF MANAGEMENT.

(*i*).—*Major Forest Produce.*

The areas worked under the various methods of exploitation in force should be stated, and any reasons for increase or diminution of the areas operated on explained. The methods should be classified under the headings "Clear fellings by compartments," "Uniform," "Group," "Selection," "Simple Coppice," "Coppice with Standards," "Improvement Fellings" and "Unregulated Fellings."

(*ii*).—*Minor Forest Produce.*

The system of disposal of minor forest produce should be explained. Grazing permitted for the purpose of producing revenue should be here treated. Efforts made with a view to increase the utilization of minor forest products may be touched on.

The arrangements regarding exploitation and collection of minor forest produce, the results of the year, and the progress made in creating or extending industries which improve the condition of the forest tribes should be noticed fully and summarized and compared by the controlling officers for the information and orders of Government. (Government Resolution No. 9846 of 15th December 1892.)

Full details should be given regarding grazing operations. (Government Resolution No. 7232 of 12th September 1892.)

CHAPTER III.

FINANCIAL RESULTS.

A comparison should be made of the income and expenditure of the present and the past year and the average of the five preceding years. An analysis should then be made of the income as derived from major and minor produce, of the expenditure (A) incurred on extension, constitution, improvement and exploitation of the forest property, and of that (B) incurred for administrative, executive and protective charges, giving percentages of the whole in each case, and at the end the percentage of net income. The extent of outstandings and increase or deficit in stock should be taken into consideration.

So far as is possible, revenue and expenditure on account of forests not managed by the Forest Department, but which is credited or debited to "Forests" should be stated separately.

It is important that the receipts under all heads from forest reserves should be clearly distinguished from receipts from other supplementary sources (such as revenue derived from sale of wood grown in ordinary waste land, when credited to the Forest Department), as it is otherwise impossible to estimate the real resources of the reserves themselves. (Government Resolution, Revenue Department, No. 4944 of 8th July 1893.)

CHAPTER IV.

RESEARCH AND EXPERIMENTS.

This chapter should be devoted to a record of research and of experiments made in the introduction of new species or in the utilization of indigenous growth. A brief but interesting record should here be maintained which may be of great use in extending the scope of economic forestry.

CHAPTER V.

ADMINISTRATION.

This chapter should deal with establishments, services and conduct of officers, casualties, and relations between Revenue and Forest officials. The inspection of offices should be briefly reported on. No detail need be given of the charges held by various officers during the year nor of the number of days occupied on tour.

CHAPTER VI.

GENERAL.

This chapter should deal with any special matter of interest which does not fall under any of the previous heads.

Form 66. Annual abstract showing the value of timber and produce at sale depôts.

„ 67. Annual abstract showing the value of live and dead stock.

„ 68. Annual summary of the revenue and expenditure of the different divisions.

„ 69. Annual statement of outstandings on account of revenue.

„ 70. Annual statement of outstandings and liabilities on account of contractors and disbursers.

No additional returns giving in a different form the information contained in the above statements shall be submitted. Any other appendices that may be inserted should be strictly limited to the illustration of important material points mentioned in the annual report.

(ii) The Accountant General will prepare Forms Nos. 68 and 70 for the circles under his audit and forward them to the Conservator. These forms will be inserted in the annual report over the Accountant General's signature.

(iii) Forms Nos. 68 to 70 will be prepared for the forest year and be submitted with the annual report. Form No. 68 will also be prepared for the financial year, and will be submitted as soon as possible after its close for the information of Government.

Treatment of fractions

(iv) Except in Forms Nos. 69 and 70, fractions of rupees, square miles, acres, or cubic feet, if exceeding one-half, will be taken as a full rupee, square mile, acre, or cubic foot, as the case may be; if one-half or less, they will be omitted.

In preparing the prescribed returns appended to annual reports showing the progress of forest administration, the figures with details for each circle should be brought together into a single table with a grand total for all the circles, instead of separate series of statements for each circle.

Remarks regarding Forms Nos. 51 to 67.

213. *Forms Nos. 51, 51-A, 51-B, 51-C and 51-D (Area of Reserved, Protected and other forests).*—In Form No. 51 should be shown all forest which has been constituted Reserved Forest under the Act; in Form No. 51-A all Protected Forests so constituted; in Form No. 51-B out of the totals of the areas shown in Forms Nos. 51 and 51-A, the areas of forest proper and fuel and fodder reserves (both reserved and protected)

to date and this total added to column 15 should equal the total forest area shown in column 16. Boundary surveys should not be taken into account in calculating the figures to be entered in column 15. When a tract which has already been shown as surveyed is resurveyed in a more elaborate manner, the area entered for the year under the head of the superior survey should be deducted from the area for previous years shown under the head of the inferior survey, the alteration being explained in the column of remarks.

Form No. 55 (*Progress made in working-plans*).—This form is required in divisional abstract only for each class of forests separately.

Form No. 55-A (*Abstract of Control Books for Working Plans*).—Totals for each plan are only required. Brief reasons for any arrears or work in advance should be given. (Government Order No. 9358 dated 28th September 1916.)

Form No. 56 (*Communications and buildings*).—A divisional abstract is all that is required; and this abstract should give the necessary particulars in five lines for each division, including the total, thus:—

Buildings (columns 2 and 9).	*Roads* (columns 4 and 11).
(*a*) Headquarter houses.	(*a*) Cart-roads.
(*b*) Rest-houses.	(*b*) Bridle-paths.
(*c*) Houses for subordinate establishments.	(*c*) Others.
(*d*) Others.	
Total	Total

Only the total expenditure incurred on "Other works" need be entered in columns 7 and 14.

Form No. 57 (*Register of breaches of forest rules*).—This form should be prepared in divisional abstract with three lines and a total for each division.

Form No. 58 (*Area of forests protected from fire*).—Information should be given for each range only, with totals for divisions and circles.

Form No. 59 (*Causes of forest fires*).—A divisional abstract is all that is required.

Form No. 65 (Account of timber and produce cut or collected by Government Agency).—For all purposes of superior control and statistics it will suffice if the opening balances, the receipts and disposals during the year (taking into account all the various sources),* and the closing balances are given in lump sums for each division under the main heads of timber, firewood and minor forest produce only. Transactions in teak, blackwood and sandalwood, which possess a special value, should be shown separately from those in woods of other descriptions.

Forms Nos. 66 and 67 (Annual abstracts showing the value of timber and produce at sale depôts, and of live and dead stock).—In preparing these forms care should be taken that sufficient allowance is made for deterioration in the value of stock in hand, so that the figures entered at the close of the year may represent its value as correctly as possible.

Concise abstracts for the whole circle will meet all requirements.

Chief Conservator or Conservator to prescribe the manner and detail in which forms accompanying Divisional officers' reports shall be kept.

214. The directions in article 213 apply to the forms which accompany the Conservator's annual report. It rests with the Chief Conservator or Conservator to prescribe the manner and detail in which the forms accompanying Divisional officers' reports under article 210 shall be kept up.

CLASSIFIED LIST OF FOREST OFFICERS.

Classified list of Forest officers. (Form No 42.)

215. A half-yearly classified list of Forest Officers should be prepared by the Accountant General in Form No. 42 and in accordance with the instructions contained in the Government of India, Revenue and Agri-

Receipts	Disposals.
*Received from the forests in depôts and sold locally.	Removed by purchasers from depôts.
Received by conversion in depôts.	Sold locally
Received by transfer from sale depôts.	Converted in depôts.
	Lost or written off as useless
	Used by the Departments.
	Transferred to other sale depôts.

FORMS.

Group.	No.	Page.	Name of Form	Reference to Manual Articles.
Control ..	1	113	Register of Forests	33 and 40.
	2	114	Control Books for Working Plans (coppice)	46, 47 and 49.
	3	115	Do do. (High Forest)	
	4	117	Record of works of Reproduction and Improvement.	
Timber Accounts ..	5	118	Register of Fellings	50 and 52.
	5A	120	Register showing preparation of sleepers	50 and 52.
	6	121	Return showing progress of fellings	50 and 52.
	6A	122	Return showing progress of sleeper operations	52
	7	123	Register of Receipts of timber etc., in Depots.	53, 54, 55 and 56
	8	124	Register of disposals of timber etc., from Depots	53 and 54.
	9	126	Return of Receipts and Issues of timber in Depots	54, 57 and 168.
	9A	128	Register showing details of Forest Produce credited in Form No 9 for which contractors are paid.	57.
	10	129	Register of produce removed by Right Holders	61 and 168.
	11	130	Register of Outstandings on account of revenue	62 and 91.
	11A	132	Return of Outstandings on account of revenue	62 and 168
	12	133	Register of free grants of forest produce .	63.
Sale Forms . .	13	134	Bill for timber etc., sold from Depots ..	60.
	14	135	Receipts for payments on account of timber etc., sold	60.
	15	137	Permits for Timber . .	58 and 63
	15A	139	Permits for firewood and other minor forest produce	58 and 63
	15B	140	Form of purchase certificate ..	58.
Stores ..	16	141	Register of Stores, Tools and Plant .	65.
	17	142	Forest produce seized and disposed of .	55 and 67.
Budget	18	143	Budget Estimates .	68, 77 to 89.
	19	148	List of new or unusual items of expenditure	86.
Credits and Cash ..	20	149	Applications for Credits (Divisions) .	148.
	20A	150	Applications for funds (Ranges and Rounds)	App XXIII.
	21	151	Applications for Credits (Circle) ..	148.
	22	152	Account Current with Treasury ..	155.
	23	153	Register of Cheques	156
	24	154	Daily Cash Book . .	61, 110, 111, 112, 114, 122, 123, 124, 126, 127, 139, 140, 144, 147, 152, 153, 154, 157, 159, 162, 167 and 169
	25	156	Monthly Cash Account (Division and Circle)	114, 123 and 167.
	25A	161	Monthly Cash Account (Range) .	169.
	25B	166	Do. (Round) .	169.
	26	170	Salary Bill of Gazetted Officers ..	128 and 129
	27	172	Salary Bill of Non-Gazetted Officers ..	128, 130, 131, 132, 133 and 135
	27A	175	Acquittance Roll of Establishment ...	130 and 160
	28	176	Periodical increment certificate	128, 130 to 133 and 135.

Group	No	Page	Name of Form.	Reference to Manual Article,
	68	258	Summary of Revenue and Expenditure for the year.	210 and 212.
	69	261	Outstandings on account of Revenue during the year	Do.
	70	262	Outstandings and Liabilities of Contractors and Disbursers during the year	Do
	71A	263	Register of landed property	33
	71B	264	Certificate of landed property	33
	72	265	Register of securities	App XX.
	73	266	Register of forest lands leased (division)	App XXVII.
	74	267	Register of forest lands leased (round)	Do.
	75	268	Record of Rangers, Rounds and Beats	Do
Miscellaneous ..	76	269	Jungle Register of Sandalwood trees exploited	Do
	77	270	Register of receipts of Sandalwood in bale depot	Do
	78	271	Register of daily outturn of saw mill	Do
	79	272	Account of articles pertaining to Engine of saw mill	Do.
	80	273	Distribution list of forest subordinates ..	Do
	81	274	Register of leave granted to subordinates	Do.
	82	275	List of passed candidates for employment.	Do.

(Articles 28 and 40.)

FORM No. 1.

BOMBAY, SOUTHERN CIRCLE.

Forest Registr, Mauze Paine, Taluka / Mahal Belgaum, District Belgaum

Survey No	Pot No	Area under Forest in acres			Rights recorded by the Forest Settlement Officer under the Act	Government Notification and other remarks
		Village Forest	Protected Forest	Reserved Forest		
1	2	3	4	5	6	7
9	..		7 21		No right admitted	No 8700, dated 28th August 1909
12	..			4 32 0	One foot-path	No 1430, dated 20th June 1910

Divisional Forest Officer,
Belgaum

(Articles 46, 47 and 49.)

FORM No. 3.

Control Form and Register of yield for compartment No. 11, Block No. VIX, of the Nagargali High Forest Working Plan under the system of selection, Khanapur Range, Belgaum Division, Southern Circle, 255 acres area.

Year.	Provisions of Working Plan					Operations actually carried out.										Remarks.
	Trees to be girdled		Trees to be felled			Trees felled.			Yield.				Trees girdled.			
	Species.	No	Species	No. Girdled.	No. Ungirdled	Species.	No. Girdled	No. Ungirdled	Logs c. ft.	Poles c. ft.	Other material	Total c. ft.	Species	No		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1911-12 ..	Teak Blackwood Matti Nani	165 70 5 53											Teak Blackwood Matti Nani Other kinds	732 33 13 83 71	The increase in the number of trees girdled is due to trees to be cut for silvicultural considerations being included. Most of these trees are above the specified girth	
1914-15 ..						Teak Blackwood Matti Nani Other kinds	72 34 13 [illegible] 71	300 50 [illegible] [illegible] 200	16,000 1,7[illegible] [illegible] 2,000 2,0[illegible]	700 [illegible] [illegible] [illegible]	Running wood 50,000 [illegible] [illegible] [illegible]	1,05,000 [illegible] [illegible] [illegible]			The trees shown in column 9 were marked for improvement felling	

Divisional Forest Officer

[Articles 46, 47 and 49]

FORM No. 4.

Record of works of maintenance, improvement and protection, Khanapur Range, Belgaum Division, Southern Circle.

Locality.		Provision of Working Plan.	Operations actually carried out.				Period of closure.		Remarks
Block	Compartment.	Description of work	Description of work.	Cost.			From	To	
1	2	3	4	5			6	7	8
			Teak Pole Area.	Rs.	a.	p.			
II	21	Sowing in patches to be done by Coupe Malis.	12,750 teak plants, 1,120 Sissum and 155 Junzlewood plants were mulched by the Coupe Malis	108	0	0	1 6-1	31 5 2	
XIX	1	The usual cultural operations to be done	3,151 plants were freed. 2,308 creepers cut 62 inferior species were girdled 675 inferior trees were cut. 9,424 bamboos were cut. 4,455 teak and 526 sissum plants were put out ..	215	0	0			

Divisional Forest Officer,
Belgaum.

[Articles 50 an 1 52]

FORM No. 6.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE, NAGARGALI ROUND.

Progress Report of Departmental work of Teak and Junglewood in Block No. XIX, Compartment No. 20, for the month of June 1917.

Serial No	Particulars of work	Teak: To the end of last month		Teak: During the month		Teak: Total		Junglewood: To the end of last month		Junglewood: During the month		Junglewood: Total		Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Girdled	Marked	Girdled	Marked	Girdled	Marked	Girdled	Marked	Girdled	Marked	Girdled	Marked	
1	Trees Girdled or Marked	5				5		1	1		1	1	2	
2	Trees cut	1				1								
3	Trees rejected	1		2		3					1	1	1	
4	Trees converted into Logs or Pieces	1		4		5					2	2		
5	Logs prepared	2		4		6								
6	Cubic feet	61		44 93		105 93			58 30		44 07		82·31	
7	Logs removed to the Forest Depôt	2		3		5			2				2	
8	Cubic feet	61		14 96		65 96			38 30				38 30	
9	Logs removed to the Sale Depôt	2		3		5								
10	Cubic feet	62 02		44 56		106·58								
11	Poles prepared	2		2		4								
12	Cubic feet	6·43		7·65		14·08								
13	Poles removed to the Forest Depôt	2		2		4								
14	Cubic feet	6 43		7 65		14 08								
15	Poles removed to the Sale Depôt	2		2		4								
6	Cubic feet	6·43		8 01		14·44								

Submitted to the Divisional Forest Officer, Belgaum.

Forester.

Nagargali,
2nd July 1917

[Articles 53, 54, 55 and 56.]

FORM No. 7.

BOMBAY, SOUTHERN CIRCLE.

Register of receipts in the Tavargatti Depot, Belgaum Division.

Depôt No.	Whence received.	How obtained	Date of receipt	Description of produce	Felling register serial number or marks		Number or quantity	Measurements					References to lot No. of the Peel ter of disposal. (Form No. 8.)
					of tree	of log		Length in feet	Girth in inches	Cubic feet.	Allowance for hollows c ft	Net cubic feet.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Teak or Teak									
1	Block XIX, Compartment [illegible]	Selection felling	May 1917	Teak pole	4	1	1	14	5	2·13		2·13	2
2	Do	Do	Do	" log	4	2	1	16	6	4·00	..	4·00	1
3	Do	Do	Do	" "	4	2	1	20	14	15·00	.	15·00	
4	Do	Do	Do	" pole	4	1	1	9	16½	17·02		17·02	
5	Do	Do.	June 1917	" "	2	1	1	6	27½	21·01	·10	21·91	
6	Do	Do.	Do	" "	7	2	1	16	7	3·40	..	3·40	3
7	Do	Do.	Do	" log	1	1	1	17	6½	4·01	..	4·01	
8	Do	Do	Do	" log	1	2	1	4	14½	11·68	·20	11·48	1
9	Do	Do	Do	" "	1	2	1	7	11½	9·87	·20	9·67	
				Sawn Teak or									
1	Block XIX—20	Selection felling	May 1917	Teak sleepers 6'			6						11
2	Do	Do	Do	Do 7'			1						12
3	Do	Do	June 1917	Do 6'			2						11
4	Do	Do	Do	Do 7'			1						12
5	Do	Do.	Do	Do 6'			2						11
6	Do	Do.	Do	Do 7'			1						12
7	By transfer from Belgaum Depôt		Do	Teak scantlings	F D	1917	217			526			4 and 5
8	Lendi Forest	Clearances	Do	Jungle wood scantlings	F D	1917	937			401			9
				Firewood and Charcoal									
1	Block X—Coupe 4	Clearance	May 1917	Firewood			1,600 c ft.					1,600	6, 7 & 8
2	Do.	Do.	Do	Charcoal			156 c.ft.					156	10

Depot Officer

8	6th June 1917	..	3of	..	Firewood		.	600 c ft.		..	600	Rs 25	per 100 c ft.	150	0 0
9					Junglewood Scantlings		9	937	..		491				
10					Charcoal		2	150 c.ft.	..	..	150				
11					Teak sleepers 6 ft		1, 3 & 5	15		.	..				
12					Do	7 ft.	2, 4 & 6	8	..	..	.				

Depôt Officer.

	Task scantlings	..	..	Transferred from Belgaum Depôt	217	5..6	217	326	Sold	..	90	150	127		376
	Charcoal	..	156	....	..	..	..	1'0	Sold	..	..				156
	Firewood	..	1,600	....	..	..	..	1,600	Transferred to Londa Depôt	..	1	600	..		600
										..	..	160			
	Junglewood scant lines	..	..	Londa Forest ..	937	491	937	491	....	..	..	..	937		491
Londa	Firewood	..	..	From Tuwarahli	..	100	..	100	..	..	..				100
Khanapur	Test poles	..	..	Confiscated as per Form No 17.	50	15 0	50	15'0	Sold	..	50	170			..
			..	Do. ..	10	25	10	25	....			..			25
Nagar	Junglewood scantlings	..	..	....	..	..	1,050	..	....						..
	Junglewood poles	..	1,050	....	..	..	2,500	..	Sold		2,500				..
	Firewood	..	2,500												

Divisional Forest Officer,
Belgaum.

Belgaum, 5th July 1917

[Articles 64 and 168]

FORM No. 10.

BOMBAY, SOUTHERN CIRCLE.

Register of forest produce removed by $\frac{\textit{Right}}{\textit{Privilege}}$ *holders in the Belgaum Division.*

Authority under which granted	Range.	Locality.	Name of Right	Purpose for which granted	Produce granted.			Date of removal.	Remarks.
			Privilege holder		Description.	Number or Quantity	Value		
1	2	3	4	5	6	7	8	9	10

Divisional Forest Officer,
Belgaum

[Articles 62 and 91.]

No. 11.

HERN CIRCLE.

in the Belgaum Division for the year 1917-18

April 1917.		May 1917.		June 1917.		And so on till March 1918	Remarks including number and date of Conservators' sanction differing realization of full revenue due in columns 4 and 5.
Amount paid	Balance due	Amount paid	Balance due	Amount paid	Balance due.		
7	8	9	10	11	12	13 to 30	31
Rs. a. p	Rs a p	Rs a p.	Rs a p	Rs a p	Rs a p		
..	10 8 0	....	10 8 0	.. .	10 8 0		
..	136 0 0	....	136 0 0	....	136 0 0		
..	146 8 0	....	146 8 0	....	146 8 0		
..	20,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	....		
252 0 0	748 0 0	....	748 0 0	748 0 0	. ..		
252 0 0	20,748 0 0	10,000 0 0	10,748 0 0				
..	....	....	....	....	1,000 0 0		
				10,748 0 0	1,000 0 0		
125 0 0	375 0 0	....	375 0 0	375 0 0	..		
125 0 0	375 0 0	....	375 0 0	.. .	....		
..	. ..	....	....	....	200 0 0		
..	....	. .	....	.. .	150 0 0		
				....	350 0 0		
377 0 0	21,260 8 0	10,000 0 0	11,269 8 0	11,123 0 0	1,196 8 0		

sub-head, and each sub-head should have a serial number of its own.

Divisional Forest Officer,
Belgaum.

[Article 63.]

FORM No. 12.

BOMBAY, SOUTHERN CIRCLE.

Register of Free Grants of Forest Produce in the Belgaum Division.

Authority under which granted.	Range.	Locality.	Name of Grantee.	Purpose for which granted.	Produce granted.			Remarks.
					Description.	No or quantity.	Value.	
1	2	3	4	5	6	7	8	9
							Rs. a. p.	
Government sanction.	Belgaum ..	Patna ..	A. A. Desai ..	For the construction of a Chaukidar's house.	Teakwood ..	1 Khandi ..	20 0 0	
Grazing rules .	Gokak ..	Sulibhai	....	....	Grazing Permit for 500 or 600 head of cattle.	....	60 0 0	
Conservator's No. 420, 1st June 1917.	Do. ..	Do. ..	Villagers in the vicinity.	....	Teak poles .	c. ft. 820	220 0 0	Granted in consideration of assistance rendered and labour supplied.
					Miscellaneous poles	c. ft. 960	270 0 0	
						c. ft. 1,250	150 0 0	
					Canes ..	Loads 36	11 0 0	
					Bamboos ..	No. 3,000	30 0 0	

Divisional Forest Officer,
Belgaum.

[Article 60.]

FORM No. 14.

BOMBAY, SOUTHERN CIRCLE.

KHANAPUR RANGE, BELGAUM DIVISION.

Receipt No. 8 of 1917-18.

Received from Mr. A. B. Desai price of the material sold to him from Merde Coupe No. 4 as detailed below :—

Material.	Quantity.	Rate.	Amount.
1	2	3	4
Firewood	500 c. ft.	Rs 25 per 100.	Rs. a. p 125 0 0

N.B.—This form should be utilized for simple receipts, when the purchase money is fully paid at the time of sale.

Dated 1st June 1917.

R. F. O.

[Article 60.]

FORM No. 14.

BOMBAY, SOUTHERN CIRCLE.

KHANAPUR RANGE, BELGAUM DIVISION.

Receipt No. 8 of 1917-19.

Received from Mr. A. B. Desai price of the material sold to him from Merde Coupe No. 4 as detailed below :—

Material.	Quantity.	Rate	Amount.
1	2	3	4
Firewood	500 c. ft.	Rs 25 per 100.	Rs a p. 125 0

N B—This form should be utilized for simple receipts, when the purchase money is fully paid at the time of sale.

Dated 1st June 1917.

Range Forest Officer.

[Articles 58 and 63.]

FORM No. 15.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE.

Permit No. 1.

1	Name of applicant ..	Bassya Bachaya.
2	Kind of wood and estimated cubic feet.	Matti, 2 khandies.
3	Amount paid in advance.	Rs. 12.
4	Name of Forest .	Shiroli.
5	Time allowed .	15 days.
6	Cubic feet of logs prepared within the time allowed.	31 25 cubic feet.
7	Price according to schedule rate.	Rs. 15.
8	Less amount paid in column 3.	Rs 12.
9	Balance due to or from	Rs 3
10	Date of payment or receipt.	on 1st June 1917.

[Articles 58 and 63.]

FORM No. 15.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE.

Permit No. 1.

Immediately on felling the trees marked by a forest officer in the forest named in column 4 within the time allowed in column 5, the applicant should inform the forest officer of the same, have the logs measured, then pay in the amount detailed in columns 7, 8 and 9, have them stamped and remove them out of the forest within the time allowed. Materials left after expiry of the time allowed will be forfeited. Failing to act in accordance with the standing orders in force in this connection he will be liable to fine. This permit will be sent to the officer appointed to execute it, a purchase certificate being given to the permit holder in lieu of it.

Name of applicant.	Kind of wood and estimated cubic feet.	Amount paid in advance.	Name of forest.	Time allowed	Cubic feet of logs prepared within the time allowed.	Price according to schedule rate	Less amount paid in column 3	Balance due to or from	Date of payment or receipt
1	2	3	4	5	6	7	8	9	10
Bassya Bachaya	Matti, 2 khandies	Rs a p 12 0 0	Shiroli	15 days	31 25	Rs a p 15 0 0	Rs a p 12 0 0	Rs a p 3 0 0	1st June 1917.

[Articles 59 and 63.]

FORM No. 15-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION.

Permit No. 10.

Name—Datturing.

Residence—Devarai.

Forest.	Date of expiry of grant.	Description of timber or other produce.	Number or quantity.	Rate	Amount	Remarks.
1	2	3	4	5	6	7
Devarai forest ..	11th July 1917.	Firewood.	4 cart-loads	Rs. a. p. 0 1 0	Rs. a. p. 1 0 0	

This form should be printed in duplicate

Nazargali,
The 4th June 1917.

Nazargali Forester

FORM No. 15-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION.

Permit No.

Name—Datturing.

Residence—Devarai

Forest.	Date of expiry of grant.	Description of timber or other produce.	Number or quantity	Rate	Amount.	Remarks
1	2	3	4	5	6	7
Devarai forest	13th July 1917	Firewood	4 cart-loads.	Rs. a. p. 0 1 0	Rs. a. p. 1 0 0	

Nazargali,
The 4th June 1917

Nazargali Forester

(Reverse of Form No. 15-A.)

Date of receipt, 6th June 1917.

Permit Guard Forester, Devarai

Date of measurement and delivery, 13th June 1917.

Quantity delivered 4 cart loads.

Permit Guard Forester, Devarai.

[Article 65.]

FORM No. 16.

BOMBAY, CIRCLE.

DIVISION, RANGE , ROUND

Register of Dead-stock.

No. of articles.	Name and Description of Articles.	Authority under which received.	Date of receipt.	Cost	Authority for sale or transfer or disposal otherwise	Amount realized.	Amount written off.	Remarks
1	2	3	4	5	6	7	8	9
				Rs. a. p.		Rs. a. p	Rs. a p	
	Surveying and other instruments.							
3	Plane tables, with stands.	Conservator's No. .	1-5-17	60 0 0				
18	Measuring tapes 50 ft	Do. .	Do.	54 0 0	Conservator's No.	1 0 0	8 0 0	Four sold, being worn out.
	Tools							
4	Measuring rods ..	Do. ..	15-12-17	8 0 0				
12	Hors .	Do .	Do	12 0 0	Do	1 0 0	1 0 0	Two sold, being broken.
	Office and Rest-house furniture.							
10	Tables ..	Do ..	Do.	100 0 0				
	Miscellaneous.							
5	Carts ..	Confiscated as per Form No. 17.	10-2-18					
3	Boats ..							

In the column of "remarks" note should be made of surplus articles or articles which have fallen out of use, so that they may, if necessary, be transferred to other departments needing them or be sold, if not so required, before they depreciate in value.

(G O, G. D, No. 3002, dated 3rd May 1919)

[Articles 68, 77 to 80.]

FORM No. 18.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Budget estimate for the year 1917-18.

Receipts and Expenditure.

Budget Head.	Division.												Remarks.
	Actuals last year, 191 .	Sanctioned Estimate, current year, 191 .	Proposed by Conservator of Forests.		Actuals of 12 months ending September 191 .			Amendment by Local Administration in Budget Estimate, new year, 191 .	Proposed by Comptroller.		Explanatory Note.		
			Revised Estimate, current year, 191	Budget Estimate, new year, 191 .	Last six months, last year, 191	First six months, current year, 191	Total.		Revised Estimate, current year, 191	Budget Estimate, new year, 191 .	Revised Estimate, current year, 191 .	Budget Estimate, new year, 191 .	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Revenue													
I. Timber and other Produce removed from the Forests by Government Agency—													
(a) Timber													
(b) Firewood and charcoal													
(c) Bamboos													
(d) Sandalwood													
(e) Grass and other minor produce													
(f) Resin													
Total I .													

V. Miscellaneous—										
(a) Fines and forfeitures ..										
(b) Refunds ..										
(c) Other sources ..										
Total V .										
Grand Total Revenue										
Expenditure—1. Conservancy and works.										
I. Timber and other Produce removed from the Forests by Government Agency—										
(a) Timber .										
(b) Firewood and charcoal ..										
(c) Bamboos .										
(d) Sandalwood										
(e) Grass and other minor produce										
Total A. I ..										
II. Timber and other Produce removed from the Forests by Consumers or Purchasers										
Total A II .										
III. Drift and Waif Wood and Confiscated Forest Produce										
Total A III ..										
IV. Revenue from forests not managed by Government—										
(a) Duty on Foreign Timber and other Forest Produce										
(b) Revenue from Shared and Private Forests.										
Total A. IV ..										
V. Rent of Leased Forests and Payments to Shareholders in Forests managed by Government										
Total A V ..										

IX. Miscellaneous—												
(a) Law Charges ..												
(b) Grain Compensation Allowance.												
(c) Other Charges ..												
Total A. IX ..												
Total A Conservancy and Works ..												
B. O. Total A. Conservancy and Works.												
B. Establishments												
I. Salaries—												
(a) Conservators ..												
(b) Superior Officers ..												
(c) Subordinate forest and depôt establishments												
(d) Office establishments ..												
(e) Deputation and special allowances.												
(f) Grain Compensation Allowance..												
Total B I .												
II. Travelling allowance—												
(a) Conservators ..												
(b) Superior Officers .												
(c) Subordinate forest and depôt establishments												
(d) Office establishments .												
(e) Forest School												
(f) Plague Allowance .												
Total B. II												
III. Contingencies—												
(a) Stationery												
(b) Carriage of tents and records .												
(c) Rents, rates and taxes .												
(d) Pay of Police guards ..												
(e) Official postage ..												
(f) Sundries ..												
Payments to officers of other provinces.												
Total B. III ..												
Total B. Establishment .												
Grand Total of expenditure ..												
Surplus or deficit ..												

[Article 148]

FORM No. 20.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION

Application for credits on the undermentioned treasuries to meet the anticipated expenditure during the 2nd quarter ending 30th September 1917.

Nos of the Budget Heads	Budget Heads	Amount.	Remarks
1	2	3	4
		Rs	
AI	Timber and other produce removed from the forests by Government agency.	3,000	Fuel works
AII	Timber and other produce removed from the forests by consumers or purchasers		
AIII	Drift and wallwood and confiscated forest produce	50	Carriage and stacking of confiscated timber
AIV	Revenue from forests not managed by Government		
AV	Rent of leased forests and payments to share holders in forests managed by Government		
AVI	Live stock, stores, tools and plant	150	*Costs for fuel work*
AVII	Communications and buildings	1,600	Astoli road 1,000 Forest house 600 Demarcation 800 Plantation work 800 Other works 250
AVIII	Organization, improvement and extension of forests	1,850	
AIX	Miscellaneous	200	
AX	Salaries	2,700	
BII	Travelling allowances	250	
BIII	Contingencies Deposits	300	
	Total Anticipated Expenditure	10,200	

To be granted as follows —

On Belgaum Treasury	Rs 9,000	
Bank of Bombay	„ 500	
Total Credits applied for		9,500

Memorandum of balance estimated to be in hand on 30th June 1917 —

Cash	Rs 200	
Drawing account, Belgaum Treasury	Rs 500	700
Total		10,200

No. of 1917-18

Forwarded to the Conservator of Forests, Southern Circle

Dated Belgaum, the 1st June 1917.

Divisional Forest Officer,
Belgaum Division.

[Article 148.

FORM No. 21.

BOMBAY, SOUTHERN CIRCLE.

List of credits required for the quarter ending 30th September 1917.

In whose favour.	Name of treasury.	Amount	Remarks.
1	2	3	4
		Rs	
Conservator of Forests, Southern Circle ..	Belgaum	6,000	Address—Belgaum.
Divisional Forest Officer, Belgaum Division	Do	9,000	Do
Do. do.	Bank of Bombay	500	Do.
	Total .	15,500	Fifteen thousand five hundred only.

No of 1917-18.

Forwarded to the Accountant General, Bombay.

Belgaum, dated the 15th June 1917.

Conservator of Forests,
Southern Circle.

[Article 156.]

FORM No. 23.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Register / Return of cheques drawn during June 1917.

No. of cheque.	Date	On what treasury	Amount	For use in Accountant General's Office Date of encashment at treasury	Remarks
1	2	3	4	5	6
			Rs a p		
1056	1st	Belgaum	1 000 0 0		
1057	1st	Khanapur	150 0 0		
1058	10th	Belgaum	100 0 0		
		Total (in words)	1 250 0 0		One thousand two hundred and fifty only

Forwarded to the Accountant General, Bombay

Date at Belgaum
The 30th June 1917

District Forest Officer, Belgaum

Note.—Column 5 and the forwarding endorsement below the bottom line should be omitted in the Form of Register. Copies of the form of register will be supplied in bound books and those of return in loose sheets

1st.	7	To clothing recoveries made by deduction from pay of permanent protective establishment for May 1917		2 1 6	Clothing Receipts	20th	8	7	By revenue paid into Belgaum Treasury as per chalan No 1 of this date		748 0 0	Remittance.
4th.	8	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15 dated 26th May 1917.		50 0 0	Book transfer.	20th.	9	8	By revenue paid into Belgaum Treasury as per chalan No 2 of this date		10,000 0 0	Do
20th.	9	To Cheque No 1058—7 on Belgaum Treasury.		100 0 0	Remittance	20th	10	9	By revenue paid into Belgaum Treasury as per chalan No 3 of this date		375 0 0	Do.
20th	10	To recovered by work done from A. N. Desai, Contractor, balance in full, Cr. Item No 10 of 20th March 1917.		350 0 0	Forest Advances	30th	11	10 to 17	By expenditure incurred by the Range Forest Officer, Khanapur as per his accounts from 26th May to 25th June 1917.		732 0 0	11 Forests.
20th.	11	Outstandings recovered		10,719 0 0	Do.	30th	12	..	By amount of revenue of the Khanapur Range remitted to treasury as per schedule in Form No 16		1,200 0 0	Remittance
20th.	12	Outstandings recovered		375 0 0	Do.							
30th.	13	To amount of deposit money received and credited as per deposit schedule.		50 0 0	Forest Deposits							
30th.	14	To revenue collected in the Khanapur Range from 26th May to 25th June 1917		1,250 0 0	IX Forests							
			Rs. a p						Total		11,513 2 0	
30th.	15	To recovered from the Range Forest Officer, Khanapur, by expenditure incurred in Khanapur Range from 26th May to 25th June, balance in full, Cr Item No 15 of 15th May 1917	200 0 0									
		In part, Cr. Item No 4 of 18th June 1917	109 11 6	309 11 6	Forest Advances				Cash balance in hand on 30th June 1917		55 0 0	
									Grand Total		11,593 2 0	
		Total		11,593 2 0					Rupees fourteen thousand, five hundred and ninety eight and annas two			

Belgaum, 30th June 1917.

Divisional Forest Officer,
Belgaum Division.

FORM No. 25—*continued.*

Cash account of the Divisional Forest Officer, Belgaum Division, Southern Circle, for the month of June 1917.

Dr. Cr.

Date.	No of item	Particulars	Receipts.	Head of Service	Date	No. of Item	No. of Voucher	Particulars.	Disbursements	Head of Service.
1	2	3	4	5	6	7	8	9	10	11
			Rs a p						Rs. a p	
		Cash balance brought forward	100 0 0							I Refunds and drawbacks—refunds—Forests.
		To amount recovered on account of Income tax from salaries as noted below —								
		Rs a p								
1		Voucher No 1 on Rs 420 13 2 0								
		Do. do								
		Do do								
		Do do								
		Do do	13 2 0	Income tax						
		Do do								
		Do do								
		Do do								
		Do do								
		Do do								
		To revenue received during the month, as per details in Form No. 15 attached	12,373 0 0	IX Forests XII Interest, miscellaneous on other accounts		1 to 3 4 to 6 and 11	1 to 17	By expenditure charged during the month, as per details in Form No 35 attached	1,970 2 0	II. Forests.
		Carried forward ..	12,556 2 0					Carried forward ..	1,970 2 0	

N B.—When there are no transactions to enter against the service heads already printed in this form, please see that entries of a different nature are not shown against those heads, but that they are entered on another inner sheet bearing Press No. 305, which should be placed between pages 4 and 5.

20th. 30th.	10 and 15	To recoveries from contractors and disbursers, as per details in form No. 31 (submitted through the Conservator).			659 14 6	Forest advances								
		To recoveries of objection book advances :—												
		Officers from whom recovered.	Month in which advance was made	Instalment recovered										
1st.	6	Mr. Forest Ranger ..	March 1917, 3rd instalment	Rs. a p 20 0 0	20 0 0	Objection book advances.								
		To received clothing recoveries made by deduction from pay of forest subordinates :—												
		No of Voucher.	Recovery due for the month of	Amount.		Clothing recoveries.								
1st.	7	3	May 1917	Rs. a p. 2 1 0	2 1 0		1st.	4	7	By amount of advances made to contractors and disbursers, as per details in Form No 34 (submitted through the Conservator).		150 0 0	Forest advances.	
		To received subscription to the Postal Insurance Fund :—				Postal Insurance Fund.				By amount of pay, etc, advanced to Forest Officers :—			Objection book advances.	
		Officers from whom recovered	No of Policy	For what month.	Amount					Name and designation of Officer	On account of	Amount		
												Rs a p		
4th.	8	To one prismatic compass supplied by the Mathematical Instrument Department, as per bill No 15, dated 20th May 1917			30 0 0	Forest remittances, inter-departmental transfers								
		Carried forward			14,488 2 0					Carried forward		1,970 2 0		

* State whether "Widows' Accounts Branch" or "Life Assurance Branch" as the case may be.
\+ For use in the Accountant General's Office

[Article 160.]

FORM No. 25-A.

BOMBAY, SOUTHERN CIRCLE,

BELGAUM DIVISION, KHANAPUR RANGE

Cash account for the month of June 1917.

Dr. Item No of Cash Book	Particulars (These should be detailed as regards kind of produce, number, quantity, etc.)	Amount	Divisional Officer's order and Head of Service
1	2	3	4
	Cash balance as per Cash book	Rs a p 200 0 0	As per Ledger. Rs a p 200 0 0
	Sale of timber in Depôts—		
	Name of Depôt. Kind No c ft Rate Amount		
31	Tavargatti Teak scantlings 90 150 Re 1 each 150 0 0	150 0 0	I a.
	Sale of firewood in Depôts— Name of Depôt Quantity Rate Amount		
32	Tavargatti .. 600 c ft. .. Rs 25 per 100 c ft 150 0 0	150 0 0	I b
	Sale of Bamboos brought departmentally		
	Name of Depôt No Rate Amount		
5	Nagargali .. 2,500 Rs 2 per 100 50 0 0	50 0 0	I c
1	Timber— Permit No Kind No C ft Rate per 12 5 c ft 15 0 0 1 Matti 2 31 25 Rs 6		
31	Price of Konnur Coupe No 5, sold standing . 272 0 0	287 0 0	II a.
	Auction of confiscated wood— Divisional offence No Kind, No C ft Rate per 12 50 c ft Amount		II a.
	Price of wood in assessed waste or disforested number— Kind No. C ft. Rate per 12·50 c.ft Amount		II a.
	Royalty on reserved trees in malki numbers— Kind of trees No Amount.		II a.
	Price of standards damaged—		
	Block No / Coupe No No of trees Rate each. Amount.		II a.
	Firewood— Permit No Head loads Rate Cart loads Rate Amount Rs a p Rs. a p		
9	10 .. 3 4 6 4 0 1 0 0	1 0 0	II b.
6	Price of 500 c ft of firewood sold from Merde Coupe No 1 at Rs 25 per 100 c ft.	125 0 0	
	Carried over	963 0 0	

Dr. Item No. of Cash Book.	Particulars (These should be detailed as regards kind of produce, number, quantity, etc.)	Amount.	Divisional Officer's order and Head of Service
1	2	3	4
	Brought over ..	Rs a p. 1,452 1 6	
	Income tax— From whom For month Amount		I T.
	Recoveries of advance of pay— From whom. Amount		
3	Ranger . Rs. a p 20 0 0	20 0 0	O. R. A.
	Deposits— From whom For what purpose Amount		
30	M N. Pandit .. Price of Coupe 4 of Block X. Rs a. p 50 0 0 .	50 0 0	Deposit
	Cash recovery— From whom For what purpose Amount		
1	Advance received by cheque	150 0 0	C R Advances.
	Advances recovered— From whom Amount		A.
	Vouchers re-adjusted— Number of month Amount		Disallowed.
	Grand total receipts	1,672 1 6	

EXPENDITURE.

Item Nos	Voucher Nos.	Particulars (In brief, details being given in vouchers)	Amount.	Divisional Officer's remarks and Head of Service
1	2	3	4	5
		Girdling work as per voucher No of trees Rate Amount	Rs a p.	A I *a*
		Conveyance of timber departmentally Kind No Cubic feet Rate Amount		A I *a*.
		Preparing and supplying running fuel .		A I *b*.
		Bamboos brought departmentally .		A I *c*.
		Sandalwood operations .		A I *d*
		Marking out coupes as per muster roll . ..		A II.
		Marking standards in coupes as per muster roll. Block Coupe No of standards Month.		
1	1	X 4 600 June 1917 .	3 0 0	A II
2	2	Gunji Naka .	2 0 0	A II.
		Impounding cattle .		A II
3	3	Carriage of confiscated wood .. 10 teak scantlings (25 c ft) and 50 teak poles (150 c ft) to Khanapur Depôt	10 0 0	A III.
		Feed and keep of cattle . No. of cattle Particulars. Rate. Amount	..	A VI *b*.
		Purchase of dead stock		A VI *c*
		Road work. Name of road. Estimated Amount. Authority sanctioning the estimate. Particulars of work. Amount		
		Rs a. p. New work. Bridle path in Nagarpali block, 57 chains as per Muster roll. 60 0 0	60 0 0	A VII *a*.
		Special repairs.		
		Annual repairs.		
		Carried over ..	75 0 0	

Item No.	Voucher Nos	Particulars (In brief, details being given in vouchers)	Amount	Divisional Officer's remarks and Head of Service
1	2	3	4	5
			Rs a p	
		Brought over ..	1,632 0 0	
		Cash balance as per Cash book on 20th as follows:—		As per Ledger.
		Rs a p		Rs a p
		Out of cheque . 40 1 6	40 1 6	
		Revenue Vouchers unadjusted		
				This total should agree with the total under receipts
		Grand Total	1,672 1 6	

Submitted in duplicate to the Divisional Forest Officer Range Officer
Date 20th June 1917.
Duplicate copy returned, amount admitted being Rs (In words and figures)
The orders given in the last column should be carried out

Date 10th July 1917

Divisional Forest Officer

For use in Divisional Forest Office

Head of Service	Amount	Head of Service	Amount
1	2		1
	Rs a p		Rs a p.
Revenues	1,500 0 0	Remittances	1,000 0 0
Deposits	70 0 0	Objection book advance	
Objection book advances	50 0 0	Deposits by cash or transfer	
Conveyance advance	[illegible]	Revenues	[illegible] 0 0
Drew Fund	2 1 6	Refunds and drawbacks	
Income tax	..		
General Provident Fund	..	Total	1,[illegible] 0 0
Cash recovery			
Advance recovered	300 14 6	Previous balance	200 0 0
		Amount advanced during the month	150 0 0
Total ..	1,672 0 0	Total	350 0 0
		Deduct recovery during the month	309 14 6
		Balance outstanding	40 1 6

Dr. Item No of Cash Book	Particulars (These should be detailed as regards kind of produce, number, quantity, etc.)						Amount	Divisional Officer's order and Head of Service.
1	2						3	4
							Rs a p	
				Brought Over .			204 0 0	
	Minor Forest produce—							
	Permits Nos	No of carts of stones	No of carts of Earth	No of carts of Canes	Rate each cart	Amount		
14 to 16	1 to 3	80		.	Rs a. p 0 2 0	Rs a. p 10 0 0	10 0 0	H e.
	Compensation—							
	Divisional offence No				Amount			
17	20, 35, 40				Rs a p 1 8 0			
					2 0 0			
	1916-17				and 2 8 0		6 0 0	V e.
	Subsistence or travelling allowances received from Court From whom				Amount			V e.
18	Rent of forest lands leased out						5 0 0	V e.
	Price of lost dress, buttons, etc — Description				Amount.			V e.
					Total receipts		225 0 0	
2	Provident Fund—							
	From whom		For month.		Amount			
	Forester		April 1917.		Rs a p 2 0 0		2 0 0	G. P. F.
	Dress fund—							
	From whom		For month		Amount.			D. F.
	Recoveries of advance of pay—							
	From whom				Amount			O. B. A.
	Deposits—							
21	From whom.		For what purpose		Amount Rs. a p			
	M. N Desai ..		Head standing trees in forest.		10 0 0		10 0 0	Deposits.
	Cash recovery—							
	From whom		For what purpose		Amount			C. R.
1	Advance received by Cheque				..		150 0 0	Advances
	Vouchers readjusted— Voucher No				Amount			Disallowed.
					Grand Total receipts ..		387 0 0	

Item Nos	Voucher Nos	Particulars (In brief, details being given in vouchers)	Amount	Divisional Officer's remarks and Head of Service.
1	2	3	4	5
			Rs a p	
		Brought over .	142 0 0	
		Remittances to Treasury — Date of Treasury Chalan Amount	225 0 0	Remittances. Deposits.
		Deposits repaid		
		Total	367 0 0	
		Cash balance as per cash book on 20th May 1917 as follows — Rs a p	20 0 0	As per Ledger. Rs a p.
		Out of Cheque .. 20 0 0		20 0 0
		Revenue .		
		Vouchers unadjusted ..		
		Grand Total	387 0 0	This total should agree with the total *under* receipts.

Submitted in duplicate to the Divisional Forest Officer . . .

Date

Round Officer . . ..

Duplicate copy returned, amount admitted being Rs. (in words and figures)
The orders given in the last column should be carried out
Date

Divisional Forest Officer .

For use in Divisional Forest Office

Head of Service.	Amount.	Head of Service	Amount.
1	2	3	4
	Rs. a. p		Rs a. p
IX Forests ..	216 0 0	Remittances .	225 0 0
Deposits ..	10 0 0	Objection book advances .	..
Objection book advances ..	.	Deposits by cash or transfer ..	..
Conveyance advance .	..	II forests	142 0 0
Drest Fund ..	.	Refunds and drawbacks	.
Income tax ..	.		
General Provident Fund ..	2 0 0	Total	367 0 0
Cash recovery ..	..		
Advance recovered ..	140 0 0	Previous balance .	10 0 0
		Amount advanced during the month.	150 0 0
Total .	367 0 0	Total .	160 0 0
		Deduct recovery during the month.	140 0 0
		Balance outstanding ..	20 0 0

*Deductions.**

	Amount.
Other Funds	Rs a p.
† Unconvenanted Service Family Pension Fund for June 1917	20 0 0
† Postal Life Insurance Fund	....
† General Provident Fund	60 0 0
Other Deductions	
‡ Instalment in repayment of advance	....
‡ Do tentage advance	....
‡ House rent (to be credited to	....
Total	80 0 0

(Signature)

Divisional Forest Officer,
Belgaum Division

* The total of Fund deductions should be signed.

† The period for which the subscription was due should be specified when it differs from the period for which pay is drawn

‡ This amount has been credited in the Forest Accounts for June 1917.

Divisional Forest Officer, Belgaum Division.
(Head of Office)

Directions for Note

1. A salary bill may be enclosed to a Banker or other recognized Agent, and submitted for collection through such Banker or Agent This will obviate the necessity to the Officer concerned of attendance in person or by messenger, as payment may then be made direct to the Banker or Agent

2 When exemption is claimed in respect of any amount paid to an Insurance Company, the original receipt of the Company for the amount paid should be attached to the salary bill The receipt will be returned with the cheque.

Certified that all items charged in this bill have been disbursed by me to the proper persons and that their receipts have either been taken in the Establishment Bill Book, or are filed separately in my office; and further that receipt stamps, duly cancelled, are affixed for every payment in excess of Rs. 20

Certified that all persons in inferior service for whom pay has been drawn in this bill, have actually been entertained during the month

2. Certified that *no person in superior service on this establishment has been absent, either on deputation or suspension, or with or without leave (except on casual leave), during the month of May 1917, and further that* all appointments and promotions, permanent or temporary, have been recorded in the service books of the persons concerned under my initials.

3. Certified that no leave has been granted until by reference to applicants' service books and to Part III, Civil Service Regulations, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from, leave, and all periods of suspension and deputation have been recorded in the service books under my initials.

4. Certified that all appointments and permanent promotions and such of the acting promotions as have to be entered in the service books, as per the columns in the standard form No. 23 of the Civil Service Regulations have been entered in the service books of the persons concerned under my initials

* N B —When a subordinate is on leave, the words from " no person " to " further that " should be struck out

Passed for Rupees (*in words and figures*) one hundred and seventy three only (Rs 173-0 0)

Divisional Forest Officer, Belgaum Division

Divisional Forest Officer,
Belgaum Division.

Dated at Belgaum, the 5th June 1917.

FORMS.

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[Articles 130 and 169.]

FORM No. 27-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION.

Acquittance Roll of the Establishment of the Divisional Forest Officer, Belgaum Division, for June 1917 in which month the salaries of the Establishment were drawn

Name.	Amount	Month	Signature and Stamp for each payment exceeding Rs 20
1	2	3	4
	Rs a p		
Forester			
1. Rama Mukunda, Forester, V grade .	20 0 0	May 1917.	
Forest Guards on Rs 10.			
1. Jayant Anant . .	10 0 0		
2. Vishnu Ganesh	10 0 0		
3. Ramchandra Hanumant ..	10 0 0		
4. Mula Dawood .. .	10 0 0		
Forest Guards on Rs 8			
1. Ganesh Hari	8 0 0		
2. Venkiesh Subrao	8 0 0		
3. Keshav Ganpat Rs 8-0-0			
Deduct Fine „ 1-0-0	7 0 0		
Total ..	63 0 0	Rupees sixty-three only.	

Divisional Forest Officer, Belgaum Division

Note—Directions for filling in this form are given in rules 9 and 10 in Appendix XXIII of the Manual

No. 198

Pages 177 to 179—

Substitute the following *for* Form No. 29 :—

FORM No. 29

Instructions for preparing Travelling Allowance Bills

1. Journeys of different kinds and journeys and halts should not be entered on the same line. (In the case of Police Inspectors it may please be mentioned whether the journey is within or beyond jurisdiction.)

2. Number of miles travelled should be entered in all cases of journeys by road or by boat and the actual expenses should be shown in detail in the Remarks Column 15.

3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not in travelling allowance bills.

4. Fractions of a mile in the total of a bill for any one journey should not be charged for

5. When the 1st item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the Remarks Column.

6 Totals of columns 9 and 10 will be not of the miles travelled but of the days concerned, those for which half mileage rates are admissible being shown as half days.

	Rs	a.	p.				
Railway and steamer fare (columns 6 and 7).				Signature of Officer who travelled.			
Road mileage miles by road at annas per mile (column 9).				Office			
Days for which daily allowance is claimed (columns 8 and 11).				MEMO.			
					Rs. a p		Passed (date)
Total							
Deduct $\frac{\text{Single}}{\text{Double}}$ P. T. A. for ( ) days, article 41 S. R.				Allotment for 192			District Officer.
Deduct rent due to Government under S. R. 205 for ( ) days at				Expenditure including this bill			
Not claimed				Balance..			Countersigned (date)

Passed for Rupees ( )

Date Controlling Officer.

PAY Rupees (

Dated Treasury Officer.

FORM No. 29.

BOMBAY, SOUTHERN CIRCLE.

Travelling Allowance Bill or Gazetted Officers

Travelling Allowance Bill of Mr , Extra Assistant Conservator of Forests
Pay Rs 250
Head of Service chargeable—B 11b

Month of March 1917.

Voucher No. 3 of List of Payments for April 1917.

District of Belgaum

Headquarters, Belgaum

Date	Route: From Station	Route: From Hour of Departure	Route: To Station	Route: To Hour of arrival	Railway fares: Single Class (Specify Class)	Railway fares: Double Class. II (Specify Class)	Steamer Fare and Table Money: Self (Specify number)	Steamer Fare and Table Money: Servants (Specify number)	Table money (+ if added—If halted deducted Articles 1022 and 1023, C S R)	Days	Distance travelled by road, boat or trolly: For which mileage is admissible: At full rates	Distance travelled by road, boat or trolly: For which mileage is admissible: At half rates [Article 999 (1), C S R]	Distance travelled by road, boat or trolly: For which daily allowance is admissible: At full rates	Distance travelled by road, boat or trolly: For which daily allowance is admissible: At half rates [Article 999 (1), C S R]	Date of Journey (when required by the Controlling Officer).	Purpose of each visit. To be given in such detail as to meet the requirements of the rules in Articles 1161 (a) and 1167, C. S. R.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	1	14	1a	16	17	18
						Rs A P											
1st	Merde		Nagargali	16 30		2 12 0				1	5					On tour of inspection of Range Forest Officer	Halt at Merde commenced from 28th February 1917.
2	Merde		Khanapur							0							
	Nagargali		Khanapur							1							
3-11			Jamboti							3							
12	Khanapur		Jamboti								12						
13 17			Khanapur	8		3 2 0					1						
18	Jamboti	1	Suldhal	19 22						6			12				
"	Khanapur	15·52	Gujnal							1	23						
"	Suldhal		Gujnal														
19 24			Belgaum							4							
25	Gujnal		Patna	10													
27	Belgaum	2	Patna														
28-31			Total			5 14 0				27	41						

Notes.

The following points should be attended to in submitting claims for the different descriptions of allowances :—

1. Daily allowances :—

Inadmissible without sanction of the Conservator, when an officer resided for more than 10 days at a place (C. S. R., Article 1050)

2. Sanction of the Chief Conservator required for carriage of horses and camp equipment (C. S. R., Article 1000)

Of the following Certificates those which are necessary should be signed by the Officer

I.—When allowances are drawn for journeys by sea :—

1. Certified that the passage money charged for was actually paid, and that $\frac{\text{one}}{\text{two}}$ servants and the members of family charged for did actually accompany me (Articles 1016 and 1097 and 26 C. S. R.)

2. Certified that board $\frac{\text{did}}{\text{did not}}$ include wines and liquors, and the first and the last dinner was taken on

(Article 1022, C. S. R.)

3. Certified that the embarking and disembarking charges from quay to the vessel were actually incurred, and that they do not include expenses incurred on shore (Article 1032, C. S. R.)

(Signature of the Officer.)

II.—When exchanging P. T. A. for other allowances :—

1. Certified that my actual travelling expenses for the journeys by rail and road on by public conveyance exceeded double the amount of my P. T. A. for those days (Article 1015, C. S. R.)

(Signature of the Officer.

III.—When drawing actual expenses for maintaining camp equipage at Headquarters :—

1. Certified that $\frac{\text{whole}}{\text{part}}$ of camp equipage was maintained by me during the period for which I halted at Headquarters, and that the expenses so incurred were not less than the halting allowance drawn for those days (Article 1050, C. S. R.)

(Signature of the Officer.)

IV.—When journey is performed by road :—

1. Certified that the distances travelled by road are correct so far as I have been able to ascertain from the District Officers (vide G. R., F. D., No. 2792 of 9th June 1892)

Extra Assistant Conservator of Forests, S. C.

(Signature of the Officer.)

V.—By Officers in Sind :—

1. Certified that the permanent carriage was maintained by me on for which actual expenses for the journeys by road are drawn (Article 854 of the Hom. Sup. to C. S. R.)

2. Certified that the journey on was performed by means of special conveyance when no permanent carriage was maintained.

(Signature of the Officer.)

No. 199

Pages 181 to 184—

Substitute the following *for* Form No. 29-A :—

[Articles 128, 137 and 138]

FORM No. 29A

CERTIFICATES

1. Certified that the charges drawn in this bill have not been included and passed in any previous bill.

†2. Certified that the journeys for which mileage has been claimed under Supplementary Rule 183 for non-gazetted ministerial or menial Government servants, were made by public or hired conveyance under my orders.

†3. Certified that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 194).

†4. Certified that the actual cost by road claimed in the bill for which vouchers could not be obtained is correct to the best of my knowledge.

5. Certified that the distances between places shown in the bill are correct, so far as I have been able to ascertain from District officers (G. R., F. D., No. 3801, dated 8th November 1905).

(Head of office)

Passed for Rs. (in words and figures).....

Dated 192

(Controlling Officer)

This amount of Rs. (in words and figures)..... has been disbursed by me.

Dated 192 Divisional Forest Officer,.....

† Certificate No 2 should be scored out with a pen when no mileage is claimed under Supplementary Rule 183, certificate No. 3 when there is no claim under Supplementary Rule 191 and certificate No. 4 when no road mileage is claimed.

No. 29A

for the month of *192* .

Mileage by road or trolly			Daily allowance			Actual expenses		Purpose of journey	Total of each line	Remarks
Number of miles	Rate	Amount	Number of days	Rate	Amount	Particulars	Amount			
14	15	16	17	18	19	20	21	22	23	24
										‡Appropriation for 19 -19
										Expenditure including this bill
										Balance

steamer and travelling by canal (the particular kind should be specified)
the word "fare" should be held to mean "fare exclusive of diet".
ment servants the combined appropriation and expenditure should be shown in this Column.

(In words) Rs

Contents received.

Head of office,

[Articles 129, 137, 138.]

FORM No. 29-A.

BOMBAY, SOUTHERN CIRCLE.

CERTIFICATES

† Certified that the allowances drawn for non-gazetted ministerial or menial officers for journeys by road or boat do not exceed their actual travelling expenses, and that under my orders and to my knowledge they (he) travelled by ‡. (Article 1065 (d), C. S. R.)

Also that it was necessary for the officers for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn. (Article 1050, C. S. R.)

Divisional Forest Officer, Belgaum

Head of Office.

2. Certified that the distances between places shown in this bill are correct, so far as I have been able to ascertain from District Officers (G. R., I. D., No. 6301, dated 8th November 1905).

Divisional Forest Officer, Belgaum

Head of Office.

3. Certified that table money has been passed to those officers only who were not provided with board on the vessel or who were not able from caste scruples to avail themselves of the board provided (Article 1023, C. S. R.). Certified further that each of these officers who remained on board the vessel for only part of a day took their main meal on board at 7 p.m. (in the case of Europeans) or 9 a.m. or 10 p.m. (in the case of Indians). Certified that the amounts charged as steamer fare for themselves, families and servants were actually paid by the officers concerned, and that the charges for embarkation and disembarkation were actually incurred, and that they do not include charges incurred on shore. (Articles 1016 and 1032, C. S. R.)

Head of Office.

Passed for Rs. (*in words and figures*) (21-9-0) Twenty-one and annas nine only.

Dated at Pôna Belgaum :
The 5th April 1917.

Divisional Forest Officer, Belgaum Division.

This amount of Rupees (*in words and figures*) (21-9-0) Twenty-one and annas nine only has been disbursed by me

Dated at Pôna Belgaum :
The 5th April 1917.

Divisional Forest Officer, Belgaum Division.

---

† Clause 2 should be scored out with a pen when no mileage is claimed under Article 1063 (d), Civil Service Regulations, and clause 3 when there is no claim under Article 1059. Each Certificate which applies to any item charged in the bill, must be separately signed immediately below it.

‡ Here state conveyance used.

No. 29-A.

Voucher No 6 of April 1917

Belgaum Division, for the month of March 1917 *Headquarters Station—Belgaum*
Jurisdiction—Belgaum Division.

Allowances claimed														
Mileage by Road or Boat or Actual Expenses		Daily Allowance			Railway Fare		Steamer Fare and Table Money						Total of each line	Remarks
									Servants		Table Money			
Rate	Amount	No. of Days	Rate	Amount	Class single or double	Amount	Class	Amount	No.	Amount	No. of days	Amount		
	9		10			11			12				13	14
B.O. Rs. As	Rs. a. p. ..	1	As 8	Rs a p 0 8 0		Rs. a. p. ..	.	Rs a p		Rs a p		Rs a p .	Rs a p 0 8 0	
..	0 8 0	..	..	..							.		0 8 0	
..	..	.	..	..	Inter double	1 4 0	.			.	.	.	1 4 0	
..	..	9	8	4 8 0	..	.	.			..	.	.	4 8 0	
2	1 8 0	..	..	..	..	.							1 8 0	
..	..	5	8	2 8 0	..								2 8 0	
2	1 8 0	..	..	..	..								1 8 0	
..	..	..	..	..	III double	0 13 0		.					0 13 0	*Halt commenced from 20th February 1917
2	0 2 0	..	..	..	.		.			.			0 2 0	
..		6	8	3 0 0	.								3 0 0	
2	0 2 0	.	..	.	.					..	.		0 2 0	
..	.	..	..	.	III double	0 6 0	.	.					0 6 0	
2	2 11 0		..	..	..								2 11 0	
..	.	4	8	2 0 0	.	.		.		.			2 0 0	
Total	6 10 0	25	8	12 8 0	..	2 7 0	.	.		.			21 9 0	

Resolution sanctioning the establishment in the Remarks column.

Rupees (in words) Twenty one and annas nine only. Contents Received.

Head of Office.

Divisional Forest Officer, Belgaum Division.

[Articles 128 and 141]

FORM No. 30.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION

Transfers between Public Departments

Bill No. 5 of 1916-17.	The Executive Engineer, Belgaum District — To the Assistant Conservator of Forests, Belgaum Division	Dr	Voucher No 7 of April 1917

Authority	Particulars	Amount
— — — —	— — —	Rs a p
Executive Engineer's No 40 dated 12th March 1917	100 cubic feet of Teak Scantling at Re 1 per cubic foot	100 0 0
	Total	100 0 0

Rupees (100 0 0) one hundred only

The debit for this amount against the Department will appear in the accounts for April 1917.

(Signature)

Belgaum, 28th March 1917 — Designation of the officer supplying — Divisional Forest Officer Belgaum Division

[To be filled in by the Department supplied]

Accepted for Rupees (100 0 0) one hundred only Credit for this amount will appear in the accounts for April 1917

(Signature)

Belgaum, 27th April 1917 Station — Designation of the officer supplied — Executive Engineer Belgaum District

REVERSE OF FORM No. 31.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION

Head of Service—A VII-g.

Voucher No 12 of June 1917.
) or Rs. 00

(For use in the Accountant General's office)

19 - 19 .

Imperial and Provincial Services
11 Forests

Audit Page

Total amount of bill .. .. Rs.

Admitted .. .. ,,

Objected to .. .. ,,

As per following details :—

Auditor.

Admitted
Rs. as per
Recovered

Auditor Superintendent.

3

Abstract of work done.

Details as per clause 1 of paragraph 11 of Appendix XXIII	No. of coolies	Rate of wages	Amount.
		Rs. a. p.	Rs. a. p.
Excavating 37 chains of Pridle path in Nagargali Block.	240	0 4 0 per day.	60 0 0

Range Forest Officer
Round Forester

[Articles 128 and 146.]

FORM No. 32-A.

BOMBAY, CIRCLE, DIVISION.

HEAD OF SERVICE I—REFUNDS AND DRAWBACKS. VOUCHER No. OF 191 .

Name of person to whom Refund or Reward is due	Amount of Refund or Reward			Month of Account.	Head of Revenue.	No of Item	Amount in the Classified Abstract in which the amount is included.			Amount paid.			Acknowledgment of Payees* for Payments made, or Remarks.
	Rs	a	p				Rs.	a	p	Rs	a	p	Payee's receipts amounting to Rs , being above Rs 25 in each case, are herewith attached, and those amounting to Rs. being below Rs. 25 in each case, are retained in my Office. (Head of Office)

* Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.

This amount of Rupees (in words and figures) has been disbursed by me Passed for Rupees (in words and figures)

Dated 191 . Range Forest Officer. Range Divisional Forest Officer, Division.

* Signatures taken in vernaculars should always be transcribed into English.

[Articles 112, 123 and 146.]

FORM No. 32-C.

FOREST DEPOSIT VOUCHER.

BOMBAY, CIRCLE, DIVISION.

HEAD OF SERVICE—*Forest Deposits.* VOUCHER No. OF 191

Particulars	Amount	Acknowledgment of Payees for payments made, or Remarks
		Received the amount of Rupees (in words)
		(Claimant's Signature) Stamp if required
Total Rupees (in words)		*N B —Payee's receipt taken in vernacular should be transcribed into English

This amount of Rupees (in words and figures)

has been disbursed by me

Dated 191

Range Forest Officer Range

(The following entries should be filled up in the Divisional Forest Office.)

Name of Depositor	Amount originally deposited	Dr Item No and the month in which deposit was originally credited		Amount paid on this Voucher
		No	Month	

Passed for Rupees (in words and figures)

Divisional Forest Officer, Division

(Signatures if taken in vernacular should be transcribed into English.

Statement showing the Gross Revenue credited to Government on account of Cuttings made, and the Expenditure incurred thereon,

in the Forest of *in the* *Range of the* *District, during the year 191*

Receipts.							Expenditure.			
Amount of Revenue credited to the Forest Fund.	Remarks as to the amount of Revenue credited	Amount credited to the divisional District in excess of the amount in column 2 in forest	Head of Revenue.	Item No. and the month in which the amount was credited in the divisional District		Head of Service	No. and Month of Voucher	Amount of the Voucher	Amount expended.	Remarks
				Item No.	Month					
1	2	3	4			6	7	8	9	10
Rs. a. p.	Rs. a. p.	Rs. a. p.						Rs. a. p.	Rs. a. p.	

Divisional Forest Officer,
Division

Camp,
Dated the

District:
of

191

[Articles 165 to 168 and 171.]

FORM No. 31.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Abstract of Entries in the Contractors' and Disbursers' Ledger during June 1917.

Account in Ledger.	Name and Rank.	Particulars of work	Department Debtor					Department Creditor				Balance Due.		Remarks
			Balance due from last month	Nos. of Dr. Items in Cash Book.	Nos. and dates of original items of payments now recovered	Recoveries in Cash or Value of supplies or work done during the month	Total	Balance outstanding from last month	Nos of Cr. Items in Cash Book	Payments during the month	Total	Contractor, By Disburser	Contractor, To Disburser.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.			Rs a p	Rs a p	Rs a p		Rs a p	Rs a p	Rs a p		
5	A. N Desai	Delivering firewood at Belgaum		10	1 / 5 5-1917	350 0 0	350 0 0	635 8 0			635 8 0	285 8 0		
								25 0 0			25 0 0	25 0 0		
7	Basaya ..	Collecting seeds				350 0 0	350 0 0	660 8 0		..	660 8 0	310 8 0	..	
	Total Contractors													
8	Mr.... ..... Forest Ranger	Disburser, Khanapur Range		15	4 / 10 5-1917	309 14 6	309 14 6	200 0 0	4	150 0 0	350 0 0	40 1 6		
								100 0 0			100 0 0	100 0 0		
9	Rama, Forester	Disburser, Jamboti Range			4 / 1-6 1917									
	Total Disbursers ..		..	..	..	309 14 6	309 14 6	300 0 0		150 0 0	450 0 0	140 1 6		
	Grand Total ..		..		..	659 14 6	659 14 6	960 8 0		150 0 0	1,110 8 0	450 9 6		

Divisional Forest Officer,
Belgaum Division

Belgaum,
The 5th July 1917.

No. in Cash Book of Items	No. in Cash Book of Vouchers	Items	Amount	Total Budget Sub-head	Remarks
1	2		4	5	6
		Expenditure	Rs. a. p.	Rs. a. p.	
		A1a			
5	4	Paid K. N. Gavda for cutting and conveying 800 jungle-wood poles from Block XIX-4-19 to Nagargali Depot at annas 8 each	400 0 0	400 0 0	A1a.
		A1b			
7	6	Paid A. N. Desai for delivering the following from Block XIX C 20 at Tavargali Depot.—			
		1,000 cubic feet of fire-wood at Rs. 17 per 100 cubic feet, Rs. 272			
		1,000 cubic feet of charcoal at annas 8 per cubic foot, Rs. 750	1 0 0 0	150 0 0	A1b.
		A11			
11	10	Paid daily labour on marking 600 standards in Block X C-4 during June 1917 — 20 coolies at annas 4 each	5 0 0	5 0 0	A11
		A111			
11	11	Paid carriage of conferated 10 teak scantlings (25 c. ft.) and 30 teak poles (150 c. ft.) to Khanapur Depot, distance 2 miles at fixed rate	10 0 0	10 0 0	A111.
		A1Ve			
6	7	Paid Mathematical Instrument Department price of one Prismatic Compass as per Bill No. 15 of 29th May 1917	50 0 0	50 0 0	A1Ve
		A1Ve			
11	12	Paid daily labour on 37 chains of bridle-path in Nagargali Block — 240 coolies at annas 4 each	60 0 0	60 0 0	A1Ve.
		A1Vb			
11	1	Paid cost of annual repairs to the Nagargali Rest-house	1,5 0 0	15 0 0	A1Vb
		A1IIe			
11	14	Paid daily labour on clearing 2 miles of external demarcation line of the village of Nagnur — 78 coolies at annas 4 each	19 8 0	19 8 0	A1IIe
		A1IIe			
11	15	Paid daily labour on transplanting 1,875 teak seedlings in compartment 19 of Block XIX — 42 coolies at annas 4 each	10 8 0	10 8 0	A1IIe.
		A1IIg			
11	16	Paid daily labour on 12,500 creepers and 216 useless trees in Block XIX, compartment 10 — 60 coolies at 4 annas each	15 0 0	15 0 0	A1IIg
		Total A Conservancy and Works		975 0 0	

A B — (i) Sufficient details should be given in column 3 to enable the charges to be at once understood and checked.

(ii) The authority for charges lying outside the powers of sanction of the officer submitting the accounts should invariably be quoted in the "remarks" column.

(iii) Whenever expenditure on any work is spread over two or more months, the total previous expenditure on such work should be noted in the remarks column before beginning to enter the items expended during the month.

FORM No. 36.

(Article 167)

FOREST DEPARTMENT.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Schedule of Remittances of Revenue to Treasuries during June 1917

Date when remitted	No of Item or Challan	Name of Treasury	By whom remitted	Amount			Remarks
1	2	3	4	5			6
				Rs	a	p	
20th ..	1	Belgaum District	Divisional Forest Officer, Belgaum	10,000	0	0	
" ..	2	Do	Do	715	0	0	
" ..	3	Do	Do	375	0	0	
4th ..	4	Belgaum	Range Forest Officer, Khanapur	70	0	0	
" ..	5	Khanapur	Do	200	0	0	
10th .	6	Do	Do	600	0	0	
15th .	7	Do	Do	250	0	0	
20th .	8	Do	Do	200	0	0	
			Total	12,423	0	0	Twelve thousand, four hundred and twenty-three only.

Belgaum,
The 5th July 1917

Divisional Forest Officer,
Belgaum Division

Note—Copies of this form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page and no space will be left for the Officer's signature.

No. 201

Page 203—

Insert the following new form after Form No. 37:

[Article 118 (ii)]

FORM No. 37A

Report of works completed during the month of 19

in the *Division*

Serial No.	Name of work	Sanction			Amount of estimate	Expended	Saving	Excess	Percentage of excess if any	Remarks
		Authority	No	Date						
					Rs.	Rs.	Rs	Rs		

No. of

Submitted to the Conservator of Forests,

Circle, through the Accountant General, Bombay.

Dated

Divisional Forest Officer,

Division.

FORM No. 37—*contd.*

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Forest Range (1)	Khanapur.
Name of work (2)	Construction of bridle path in Nagargali Block.
Year of construction (3)	1917
Original cost (4)	Rs. 211

Year. (1)	Additions and alterations (2)	Cost (3)	Total cost (4)

Forwarded,

The 191 .

Divisional Forest Officer,

Division

Budget Heads	Divisional Office	Khanapur Range				Total as per Classified Abstract	Remarks
	Rs a p	Rs a p				Rs a p	
Expenditure (contd.) — III							
a							
b	500 0 0					500 0 0	
c		143 0 0				143 0 0	
d	188 2 0	20 0 0				208 2 0	
e		19 0 0				19 0 0	
f							
IV							
a							
b	150 0 0					150 0 0	
c		15 0 0				15 0 0	
d							
e							
f							
V							
a							
b							
c							
d							
e							
f							
Total B	838 2 0	197 0 0				1,035 2 0	
	838 2 0	1,082 0 0				1,970 2 0	

Divisional Forest Officer,
Belgaum Division.

No. 202

Pages 207 and 208—

Substitute the following *for* Form No. 40 :—

FORM

Absentee Statement of the Establishment of

Name of Absentee	Actual rate of pay	Designation and rate of pay of vacant post	Nature of Absence				Rate of absentee allowance per month
			Kind	Period	From A M. or P. M	To A M. or P. M	
1	2	3	4	5	6	7	8

Notes—1. In column 4 should be stated "full (half or quarter) pay," "without pay," "deputation," etc, the date for each being specified as far as possible in columns 5 and 7. In case of

2 The statement should be divided off into sections corresponding to sections in the bill, only.

3 When the leave salary noted in column 8 differs from that based on the rate of pay noted the first bill in which the leave salary is drawn If the calculation involves pay drawn also be given

4. The number of completely vacant posts should be noted at the end of each section.

FORM No. 10.

[Article 131.]

BOMBAY, CIRCLE.

Absentee Statement of the Establishment of *for the month of* 191

Name and designation (substantive) of Absentee	Pay of Absentee (rate per month)			Nature of Absence					
	Maximum	Minimum	Actual.	*Kind	Period	Office to which transferred.	Date of commencement of absence	Date of return (to be filled in when he returns).	Rate of absentee allowance per month.
1	2	3	4	5	6	6a	7	8	9
									Rs. a. p.

Page 209.—Substitute the following for Form No. 41 :—
(Articles 100 and 101.)

"FORM No. 41.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE

Intimation of sanction to items of Capital and Revenue expenditure for the month of May 1917.

Sanction No	Date	Forest Division for which sanction is intended	Name of work and Estate, etc.	Amount	Head of service
			Capital Expenditure	Rs	
569	25th May 1917	Belgaum	Purchase of 12 bullocks at Rs 50 each	600	52A—I (1)
570	Do	Do	Construction of guards quarters at Gindi	1,500	52A—II (2)
			Revenue Expenditure.		
568	28th May 1917	Belgaum	Cutting and conveying jungle wood poles from Series XIA to Nagargali Depot at Rs annas each	..	41a
[illegible]	[illegible]	Kanara N. D	Post of office building at Rs 75 per mensem	900	B IV C.

No of 191 - 191
Forwarded to the Accountant General, Bombay, for information

Dated Belgaum,
The 1st June 1917

Conservator of Forests
Southern Circle.

M D 13—27

No. 42.

[Article 215.]

Presidency corrected up to 1st January 1917.

Serial No.	Date of Appointment to class of		Emoluments.			Remarks.
	Assistant Conservator of Forests	Deputy Conservator of Forests.	Substantive Pay.	Allowance	Total	
1	7	8	9	10	11	12
FOREST SERVICE						
			Rs. a. p.	Rs. a. p.	Rs. a. p.	

42—(contd.).

Presidency corrected up to 1st January 1917—(concld.)

No	Date of substantive appointment			Emoluments			Remarks.
	To class of Extra-Assistant Conservators	To class of Extra Deputy Conservators	To present grade	Substantive pay	Allowances	Total	
1	8	9	10	11	12	13	14
FOREST SERVICE.							
				R. a. p.	R. a. p.	R. a. p.	

EXPLANATION OF ABBREVIATIONS.

Assam	..	Assamese
Bel.		Beluchi.
Beng.	..	Bengali
Bur.	..	Burmese.
Can.	..	Canarese.
Guz	..	Gujerathi
Hin	..	Hindustani
Hindi	.	Hindi
Mar	.	Marathi
Oor	..	Oorda.
Punj	..	Punjabi
Shan	.	Shan
Sin.	..	Sindhi
Tam	..	Tamil.
Tel	.	Telugu.
Ur		Urdu.
H S †	.	Higher Standard.
L. S †	..	Lower Standard
C. T †		Colloquial Test
L T.†	.	Language Test prescribed in—
*	.	Appointed in England by His Majesty's Secretary of State for India as an Assistant Conservator.
I. C. H		Honorary Fellow of the Royal Indian Engineering College, Coopers Hill.
F. E S		Fellow of the Entomological Society
F. L. S	..	" " Linnean Society.
F Z. S		" " Zoological Society
F. S. I	.	Fellow of Surveyors' Institute, London
Surv. H S	..	Passed in Surveying by the Higher Standard, Forest Department Code (5th edition)
" L S	.	Passed in Surveying by the Lower Standard, Forest Department Code (5th edition)
" T.	..	Qualified in Surveying according to test prescribed by Government in orders previous to those in Forest Department Code (3rd edition)
C E Rki	.	Obtained the certificate of qualification as an Assistant Engineer at the Thomason Civil Engineering College, Rurki
Surv. Dept		Transferred from the Survey Department
D D R	.	Obtained Ranger's (Higher Standard) Certificate at the Imperial Forest College Dehra Dun
*D D R		Obtained Ranger's (Higher Standard) Certificate at the Imperial Forest College with Honours
D. D F.		Obtained Forester's (Lower Standard) Certificate at the Imperial Forest School
*D. D F	.	Obtained Forester's (Lower Standard) Certificate at the Imperial Forest School, with Honours
L R		Passed the Departmental Examination in Land Revenue system
F. L	.	Passed the Departmental Examination in Forest Law
Pro	.	Passed the Departmental Examination in Procedure and Accounts
A A		Acting allowance
T. A.		Travelling allowance
L A		Local allowance
S O W. I.	.	Siamese Order of the White Elephant
Th H	.	Obtained a certificate by the Higher Standard at the Tharrawaddy Forest School.
Th L		Obtained a certificate by the Lower Standard at the Tharrawaddy Forest School

*College and University degrees or certificates are designated by the letters in use locally.

†The name of the language abbreviated, as shown above, should follow these letters

FORM No. 11.

[Articles 186, 193, 195 and 196]

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION

(English papers)

Register of cases for the year 1911-12.

Name of File	No. of case	Printed list No	Number of years to be kept	Year of destruction	Subject of case	Case ending with No. Inward	Case ending with No. Outward	Remarks.
1	2	3	4		5	7	8	9
Miscellaneous	41	76	1	1911-14	Enquiry by the Commissioner Southern Division, regarding Cholera in Province	5273 13-12-1911		
Do	42	76	1	1913-14	Proclamation of neutrality during war between Italy and Turkey		5125 21-11-1911	
Do	43	76	1	1913-14	"Camel grazing" in the Belgaum District		5799 6-1-1912	
Do	44	17			Questions regarding forest matters discussed in the meeting of the Local Legislative Council		4106 6-2-1912	

[Article 189.

FORM No. 45.

BOMBAY, CIRCLE, DIVISION, RANGE

List of books kept in the Library of the ....

Distinguishing letter of classification	Serial No	Short title of the book	Number and date of the communication with which and name of authority from whom received	Date of receipt	Received number of copies	Remarks showing the reasons and the authority for removal of books from the list
1	2	3	4	5	6	7

OFFICE COPY.

Name of Relieved Officer—

" Relieving "

FORM No. 17

REPORT OF TRANSFER OF CHARGE

[To be sent to the Private Secretary to His Excellency the Governor direct.]

Sir,

I have this day of

191 , in the fore / after noon, delivered over charge of the office of

to Mr

I hereby resign all posts which I hold on behalf of the Municipal Board in

I have the honour to be,

Sir

Your most obedient Servant,

Relieved Officer

[Article 203.]

[To be sent to the Accountant General direct.]

Name of Office—

Relieved Officer—

Cause of Vacancy* —

Name of Relieving Officer—

Date fore / after noon †

Permanent address of Relieving Officer made over to Relieving Officer

Station —

(sd)

Relieving Officer

* Transfer to or leave, retirement etc

† Please state here how many of the following days, if any, were gazetted holidays (Sundays, etc.)

P. T. O.

FORM No. 18

[Articles 205 to 209]

Certificate of Transfer of Charge of the office of the Deputy Conservator of Forests, Belgaum Division

Dated at Belgaum,
The 1st June 1917.

I certify that I received charge of the Belgaum Division from Mr , Deputy Conservator, on the forenoon of this first day of June 1917.

Cash

I received* the sum of rupees one hundred only, the cash balance, as shown by the Cash Book on this date

I have examined all the office books and found them posted up to date

I have received the needful vouchers relating to the accounts of the current month and have satisfied myself as regards all outstanding liabilities on account of the Department

I have examined the live and dead stock, as well as the books, maps, office records and office furniture at headquarters, and I have examined the depôt registers which I have found posted up to date

I have received one cheque book No 41, unused, as well as cheque book No 42 containing cheques Nos 1056 to 1075 The counterfoils of the previous cheques have been written up

Timber and Forest Produce

I received* charge of all timber and other forest produce shown as balance in the stock return Form No 7 of the Bombay Forest Manual on this date I have satisfied myself on the nature and condition of the following classes of property of which I have taken charge, of the first five by examining the registers and other documents in the office and of the remaining four by personal inspection —

(1) Demarcated reserves
(2) Plantations
(3) Timber depôts and revenue stations
(4) Buildings, roads and bridges
(5) Live-stock
(6) Machinery, stores, instruments and tools
(7) Books and maps
(8) Office records
(9) Office furniture

Countersigned

....
Deputy Conservator of Forests,
Relieved Officer.

....
Deputy Conservator of Forests,
Relieving Officer.

* Vide articles 105 and 200 of the manual

FROM No. 19—*continued.*

No. of item in cash Book and whether on Dr. or Cr side.	No. of Voucher	Particulars.	Amount entered in Objection Book	Nature of Objection.	Explanation	Conservator's recommendation and Accountant General's orders.
1	2	3	4	5	6	7
Dr 32		Price of sleepers supplied to the Railway Company— 2,600 seven foot at Rs. 5 each Rs 13,000		Corresponding debit in Form No. 7 and credit in Form No. 11 are not traceable. D		
55	135	Cost of removing 72 poles from Maskenhatti Coupe 19 to Golihalli depôt. Rs 4-2 0		Credit for the material is not traceable in Form No 7. D		
56	150	Price of one tin of kerosine for use in the Belgaum Ranger's Office.	3 8 0	The expenditure is to be met from the fixed contingent allowances of the Ranger A		

FORM No. 49-A.

Total of month's objection ..												
Balance from past months .												
Total Objection ..												
Deduct Amount adjusted during 190 , as per separate Register .. .												
Balance carried over												

Certified that I have compared the entries of addition and deduction under "Advances Recoverable" and "Suspense Account" in the Form with the totals under these heads as entered in the classified abstract for the month and that they agree

Examiner.

Superintendent.

N B—(1) This statement is to be returned by the Divisional Forest Officer through the Conservator of Forests within a week after its receipt in a separate cover marked "Objection Statement" and every effort should be made to settle finally all objections within the time allowed.

Only in special cases may extracts be kept or sent to persons concerned.

(2) If the space for explanation is not sufficient separate memoranda may be used to keep this Form clean and tidy.

(3) The actual dates of receipt and despatch should be noted to check delays in submission.

No F. dated 190 . Forwarded to the Divisional Forest Officer for early disposal and return through the Conservator of Forests	Date of Receipt No. , dated 190 . Forwarded with explanation to the Conservator of Forests	Date of Receipt, No. , dated 190 . Returned to the Accountant General, Bombay
Accountant General, Bombay	Conservator, Division.	Conservator of Forests, Circle.

N.B.—This form is intended for the combined objection statement and objection book which any account office may adopt at its option.

Budget Heads Expenditure	Estimate for 1917-18	Expenditure to end of May 1917			Expenditure during June 1917.			Total Expenditure to end of June 1917.		
1	2	3			4			5		
	Rs	Rs	a	p	Rs	a	p	Rs	a	p
A.—Conservancy and Works.										
I.—Timber and other Produce removed from the Forests by Government agency :—										
a. Timber										
b. Firewood and charcoal ..										
c. Bamboos ..										
d. Sandalwood										
e. Grass and other minor produce										
II.—Timber and other produce removed from the Forests by consumers or purchasers .										
III.—Drift and wall wood and Confiscated Forest Produce										
IV.—Revenue from Forests not managed by Government —										
a Duty on foreign timber and other forest produce.										
b. Revenue from shared and private forests										
V.—Rent of leased Forests and payments to shareholders in Forests managed by Government										
VI.—Live-stock, stores, tools and plant :—										
a. Purchase of cattle .										
b. Feed and keep of cattle ..										
c Purchase of stores, tools and plant										
VII.—Communications and Buildings :—										
a. Roads and Bridges ..										
b. Buildings . ..										
c. Other works										
VIII.—Organization, improvement, and extension of Forests —										
a. Demarcation										
b. Cost of Forest Settlements; Compensation for land and rights										
c. Surveys										
d. Working plans										
e. Sowing and planting ..										
f. Protection from fire ..										
g. Other works ..										
IX.—Miscellaneous —										
a. Law charges .. .										
b Grain compensation allowance										
c. Other charges ..										
Total A.—Conservancy and Works ..										

FORM No. 51.

[Articles 210, 212 and 219.]

Area of Reserved Forests.

Division	Range.	Civil District or Territory.	Name of Forest.	Area on 1st July		Added during the year	Excluded or transferred to other heads.	Area on 30th June		Number and date of notification of addition or transfer, etc	Remarks
				Acres	Equivalent in square miles	Acres	Acres	Acres	Equivalent in square miles		
1	2	3	4	5	6	7	8	9	10	11	12
			Total								
			Grand Total								

Belgaum,
The

Conservator of Forests,
Southern Circle.

FORM No. 51-D.

Abstract of Forms 51, 51A, 51B and 51C.

Division	In charge of the Forest Department					In charge of the Revenue Department				Total Forest Area	Remarks.
	Reserved Forest			Protected Forest		Reserved Forest			Protected Forest		
	Forest proper.	Pasture reserves.	Fuel and fodder reserves	Forest proper	Pasture reserves	Forest proper	Pasture reserves	Fuel and fodder reserves	Pasture reserves		
1	2	3	4	5	6	7	8	9	10	11	12
	Sq m s	Sq m s	Sq m s	Sq m s	Sq m s	Sq m s	Sq m s	Sq m s	Sq m s	Sq m s	

Conservator of Forests
Southern Circle

The Belgaum

[Articles 210, 212 and 213.]

FORM No. 53.

Record of Demarcation and Maintenance of Boundaries..... .....

Division.	Length of boundaries artificially demarcated during the year	Length of previously existing boundaries repaired	Length of previously existing boundaries not repaired	Total length of artificially marked boundaries at the close of the year	Length of boundaries still to be demarcated at close of year	Length of natural boundaries not requiring artificial marks	Total length of boundaries at the close of the year	Expenditure on demarcation during the year.		Remarks.
								On new work	On repairs.	
1	2	3	4	5	6	7	8	9	10	11
	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Rs.	Rs	

N B—Boundaries include, besides the outer perimeter, the limits of enclosures of private or other lands within the forests, but not the limits of sub divisions, such as compartments, coupes, etc

Conservator of Forests,
Southern Circle.

The Belgaum :

FORM No. 55.

Progress made in Working Plans.....

[Articles 210, 212 and 213.]

Division.	Area under sanctioned working plans.					Area not under working plans.			Total forest area in Form No. 7 (Total of columns 5, 7, 8 and 9)	Revisions.			Expenditure on working plans during the year.	Remarks.
	At commencement of year.	Added during year	Deducted during year.	At close of year.		Plans under preparation	Plans not under preparation.			Due or required	In progress at end of year.	Revised plans sanctioned during year.		
				Actual area.	Percentage of total forest area (as shown in column 10).		Required at present	Not required at present						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Sq m.	Sq m	Sq m	Sq m	Per cent	Sq m	Sq m.	Sq m	Sq m	Sq m	Sq. m.	Sq m	Rs a. p	

I —Reserved forests

II – Protected forests

III —Unclassed forests

IV —Leased forests

(i) No entries referring to revisions of sanctioned plans will be made in columns 2 to 9

(ii) Notes will be made in column 15 to explain whether entries in columns 3 and 4 refer to new work, to corrections of area or to abandonment of working plan prescriptions

(iii) No entries will be made in column 4 regarding temporary suspensions pending revision.

(iv) New areas included in, or areas thrown out during revisions will be shown in columns 3, 4 and 7, and not in columns 12 and 13.

(v) Honoraria granted for the compilation of working plans will be shown in the remarks column only.

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Conservator of Forests,
Southern Circle.

[Articles 210, 212 and 213.]

FORM No. 56.

Statement showing Communications and Buildings during the year 19 -19 .

Division.	New works undertaken during the year.														
	Buildings.					Roads and paths.								Other works.	Total expenditure on new works
	Expenditure on				Total expenditure incurred	Cart roads		Bridle-paths		Others		Total length of paths or roads	Total expenditure incurred	Expenditure incurred	
	Head-quarter houses	Rest houses	Houses for subordinate establishment.	Others		Length.	Cost.	Length	Cost.	Length	Cost				
1	2a	2b	2c	2d	3	4a	4b	4c	4d	4e	4f	5	6	7	8

{Articles 210, 212 and 213}

FORM No. 57.

Statement showing register of breaches of Forest Rules during the year 19 -19 .

Forest Division.	Cases pending from previous year.			New cases of the year															Total cases.			
				Injury to forest by fire.			Unauthorized felling.			Unauthorized grazing.			Other offences.			Total.						
	A	B	All	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	All
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Disposed of during the year.															Cases pending at close of year			Remarks
Convictions.				Acquittals				Total										
Cases		Persons		Cases		Persons		Cases			Persons							
A	B	A	B	A	B	A	B	A	B	All	A	B	All		A	B	All	
24	25	26	27	28	29	30	31	32	33	34	35	36	37		38	39	40	41

N.B.—A means cases taken into court
B means cases disposed of under section 67 of the Indian Forest Act, 1878.
C means undetected cases

Conservator of Forests,
Southern Circle.

The Belgaum .

FORM No. 59.

No. 39.

(Articles 210, 212 and 213.)

Forest Fires.

Reserve or fire traced area

By intentional firing													
By lightning or by fire balloons.		In order to obtain new grass.		In order to turn out game or to reduce cover		Maliciously fired.		Total		Causes unknown		Total (A), (B) and (C)	
No. of fires	Area burnt, in acres	No of fires	Area burnt, in acres	No of fires	Area burnt in acres	No of fires	Area burnt, in acres	No of fires	Area burnt, in acres	No of fires	Area burnt, in acres	No of fires	Area burnt, in acres
7		8		9		10		11		12		13	

Conservator of Forests,
Southern Circle.

FORM No. 61.

[Articles 210, 212 and 213]

Return of grazing in the State Forests of during

Division	Grazing on payment. Number of animals.													Grazing free. Number of animals														Grand total of value at full rates.
	At full rates.						At privileged rates.							By right under Settlement					During pleasure of Government or otherwise than under Settlement.									
												Fees received.																
	Buffaloes.	Cows and bullocks	Goats and sheep	Camels	Other animals	Fees received	Buffaloes.	Cows and bullocks	Goats and sheep	Camels.	Other animals.	Actual	Value at full rates.	Buffaloes	Cows and bullocks	Goats and sheep.	Camels	Other animals	Value of fees at full rates	Buffaloes.	Cows and bullocks.	Goats and sheep	Camels	Other animals	Value of fees at full rates.	Total value of fees at full rates		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27		28
						Rs.						Rs	Rs													Rs.		Rs
												Reserved Forests																
												Protected Forests																
												Unclassified Forests																
												Leased Forests																

The Belgaum :

Conservator of Forests,
Southern Circle

FORM No. 63.

No: 53.

Fuel during the year *and agency of exploitation.*

Miscellaneous.					Total Timber.					Fuel.						
Government.	Purchasers.	Free grantees.	Right-holders.	Total.	Government.	Purchasers.	Free grantees.	Right-holders.	Total.	Government.	Purchasers.	Free grantees.	Right-holders.	Total.	Total outturn	Remarks.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
c.ft.	c.ft	c ft.	c ft	c.ft.	c ft.	c.ft	c ft.	c ft	c.ft	c.ft	c ft	c ft.	c ft.	c.ft.	c.ft	
Forests.																
Forests.																
State Forests.																
Forests.																

It being entered in thousands of cubic feet, solid.
and which are only estimates, it being also noted in the latter case how figures have been arrived at.

Conservator of Forests,
Southern Circle

FORM No. 65.

[Articles 210, 212 and 218.]

Account of timber and other produce cut or collected by Government agency and brought to depots, sold locally, or otherwise disposed of during the year.

Name of Division	Balance at commencement of the year in forests and sale depots	Received during the year	Total.	Disposed of during the year	Balance in hand at close of the year in forests and sale depots.
1	2	3	4	5	6
			TIMBER (cubic feet)		
Total Timber ..					
			FUEL (cubic feet)		
Total Fuel ..					
			MINOR FOREST PRODUCE (value)		
		Rs	Rs	Rs	Rs.
Total Minor Produce ..					

[Articles 210, 212 and 213]

FORM No. 67.

Abstract showing the value of Live and Dead Stock for the year

Description of live and dead stock.	On hand at commencement of the year.		On hand at close of the year.		Difference in value		Remarks.
	Number.	Value	Number.	Value.	In favour of the year	Against the year.	
1	2	3	4	5	6	7	8
		Rs		Rs	Rs	Rs	
Live stock.							
Elephants ..							
Total live stock .							
Dead stock.							
Buildings ..							
Stores (mathematical) .							
Stores (Ordnance).							
Furniture ..							
Tents ..							
Boats ..							
Steamers ..							
Steam cutters ..							
Barge .							
Miscellaneous ..							
Total dead stock							
Grand total ..							
Grand total for							

The Belgaum: } *Conservator of Forest*, Southern Circle

FORM No. 68—*contd.*

Summary of Revenue and Expenditure.

Budget Heads	Direction	Division	Division	Division	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure					
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government Agency—					
a Timber					
b Firewood and charcoal ..					
c Bamboos					
d Sandalwood					
e. Grass and other minor produce					
Total A—I ..					
II.—Timber and other produce removed from the forests by consumers or purchasers					
Total A—II ..					
III.—Drift and wall wood and confiscated forest produce ..					
Total A—III ..					
IV.—Revenue from forests not managed by Government—					
a Duty on foreign timber and other forest produce ..					
b. Revenue from shared and private forests .					
Total A—IV					
V.—Rent of leased forests and payments by shareholders in forests managed by Government .					
Total A—V ..					
VI.—Live-stock, Stores, tools and plant—					
a Purchase of cattle . ..					
b Feed and keep of cattle .					
c. Purchase of stores, tools and plant .. .					
Total A—VI ..					
VII.—Communications and buildings—					
a. Roads and bridges ..					
b. Buildings					
c Other works					
Total A—VII ..					

FORM No. 69.

[Articles 210 and 212.]

Revenue received and Outstandings on account of Revenue during the year

Division.	Particulars	Outstanding at commencement of year.			Value of sales and other receipts during year.			Total.			Amount realized during year.			Balance due to the Department at the end of year.			Remarks
1	2	3			4			5			6			7			8
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
	Total																

Dated

The

Conservator of Forests,
Southern Circle.

Article 33.

FORM No. 71-A.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

Register of Landed Property.

[*Vide* Government Resolution No. 3000, dated 10th June 1903.]

District.	Name of Officer or Candidate for office.	Appointment held or sought.	Landed Property (including Buildings) in possession						Remarks
			Nature of property	Approximate value of the property	[illegible]	When acquired	Extent in Acres.	Assessment	
1	2	3	[illegible]	[illegible]	7	8	9	10	11

[illegible] perty held or managed by [illegible] to register, consider [illegible] [illegible] self [illegible] mber of his family joint with or living with or in any way dependent on him is, for

Conservator of Forests

Article 33.

FORM No. 71-A.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

Register of Landed Property.

[*Vide* Government Resolution No. 3000, dated 10th June 1903]

District.	Name of Officer or Candidate for office	Appointment held or sought	Landed Property (including Buildings) in possession							Remarks
			Nature of property	Approximate value of the property	Where situated	How acquired	When acquired	Extent in Acres	Assessment	
1	2	3	4	5	6	7	8	9	10	11

NOTE.—Property held or managed by or on behalf of an officer's wife or other member of his family joint with or living with or in any way dependent on him is, for the purposes of the register, considered to be held or managed by the officer himself.

Conservator of Forests

Date 191

FORM No. 72.

[Article 213, Appendix XX.]

FOREST DEPARTMENT, BOMBAY.

Register showing the results of enquiries made as to the sufficiency of the security furnished by Forest Officers in the Division Circle.

[*Vide* Government Resolution No. 7107, dated 21st July 1908.]

Consecutive No.	Names and designations of Officers required to give security.	Amount of security given	Nature of security given.	Names of sureties, if any, and dates of their bonds	Names of new sureties, if any, substituted for former ones who have died or withdrawn or whose fitness is considered doubtful, and dates of their security bonds	Amount of security, if any, for which each surety is liable on account of other officers, whether in the same or in any other department.	Date of last report from Mamlatdar to effect that surety is alive and suitable	Conservator's Inspection Notes.
1	2	3	4	5	6	7	8	9

NOTE.—The form sanctioned for Revenue Officers, which is a standard form, should be used with manuscript alterations to suit this form.

Date 19

Divisional Forest Officer.

FORM No. 74.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

Register of Forest lands given on temporary lease in the _____ Round of the _____ Range _____ Division for the ten years from 1914-15 to 1923-24.

Serial No of Divisional Register	Name of occupant	Name of Village.	Survey No.	Area given	Purpose for which given.	Assessment per year.	Number and date of authority giving the land	Item No of the Round Cash book with date and credit of the assessment.										Remarks.
								1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

[Appendix XXVII.]

FORM No. 76.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

(FORM No. 5 (SPECIAL)).

Jungle Register of Sandalwood trees exploited in the Board Range *Division during 191 -1 .*

Serial No. Date of marking	Name of village.	Survey No	Whether Forest or Pasture or Malki.	Estimated measurement.		Actual Measurement.			Removed to which depôt.		Depôt No.	Expenditure of		Remarks.
				Length.	Girth.	Date of felling.	Length.	Girth.	Date of removal.			Felling.	Removal to Depôt.	
1	2	3	4	5	6	7	8	9	10		11	12	13	14
1 2-1-1915	Tarchalli	76	Malki	5-3	1-7	4-2-1915	5-0	1-8	Yeklaspur 15-2-1915		4	..	..	

(Appendix XXVII)

FORM No. 78.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE

Register of daily outturn of the Saw Mill at in the Division.

Date of work done.	Name of Benchman	Number of sleepers sawn by each Benchman	Number of sleepers prepared.	Other material prepared.			Remarks.
				No	Dimensions	Cubic feet	
1	2	3	4	5	6	7	8

FORM No. 80. [Appendix XXVII.]

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

Distribution List of Forest Subordinates in the Division, for the year 191 .

[*Vide* Government Resolution No 8810, dated 23rd November 1903.]

No.	Beat or Round.	Name	Pay.	Date of joining present post
1	2	3	4	5
			Rs	

FORM No. 82. [Appendix XXVII]

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

List of passed candidates for employment as Forest Guards in the Division.

[*Vide* Government Resolution No 8210, dated 28rd November 1908.]

Serial No.	Name of candidate	Caste	Age	Native place.	Measurement.		Education	Number and date of Civil Surgeon's certificate.	Number and date of Divisional Forest Officer's order posting candidate.	Remarks
					Chest	Height				
1	2	3	4	5	6	7	8	9	10	11

APPENDICES.

LIST OF APPENDICES.

No.	Subject	Page.	Reference to Manual Articles.
I	Distribution of Forest Charges	281	4
II	Rules for the first appointment to and gradation list and rates of pay of—		
	A—Imperial Forest Service	285	12
	B—Provincial Forest Service	288	13 (iii)
	C—Upper Subordinate Service	292	14
	D—Lower Subordinate Service	296	14
	E—Office Establishments—		
	1. Clerks	299	15
	2. Menials	301	15
	F—Temporary Establishments	301	6 (c) and 108
III	Government Servants' Conduct Rules	304	7
IV	Rules for Forest Department Rest Houses	313	8 (iii)
V	Position and duties of Forest Officers and of Revenue Officers in regard to forests—		
	1. Chief Conservator	317	19
	2. Other Forest officers and Revenue officers	318	19
	3. Touring	321	19
VI	Rules regulating suspension, reduction, dismissal and criminal prosecution of officers of the Provincial, Subordinate Forest and Clerical services	322	25
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APPENDIX I.

[Article 4 of Manual.]

Distribution of Forest Charges in the Bombay Presidency including Sind.

(a) *General Forest Administration.*

The general forest administration of the Presidency is in charge of the Chief Conservator of Forests whose headquarters are at Poona.

(b) *Circles.*

The Presidency is divided into four Circles :—

Name		Headquarters
Northern	..	Nasik.
Central	..	Poona.
Southern	..	Dharwar.
Sind	..	Karachi.

NOTE.—The jurisdiction of the Conservator of Forests Northern Circle, does not extend to the city of Bombay. (Government Resolution No 7016 of 10th October 1891.)

(c) *Divisions.*

The Circles are composed of the following Divisions :—

Circle	Division	Class of charge (Government Resolution, Revenue Department, No 10722 of 23rd November 1912)	Civil district in which situated	Head-quarters
Northern ..	Panch Mahals	Major	Panch Mahals	Godhra
" ..	Surat	"	Surat	Surat
" ..	North Thana	"	Thana	Nasik
" ..	West Thana ..	"	"	Thana
" ..	East Thana ..	"	"	Nasik
" ..	West Nasik ..	"	Nasik	Nasik
" ..	North Nasik ..	Minor	"	Malegaon
" ..	East Nasik ..	" (Government Order, Revenue Department, No 7031, dated 8th August 1919)	"	Nasik
Central ..	East Khandesh	Major	Khandesh East	Jalgaon
" ..	West Khandesh	"	Khandesh, West	Dhulia.
" ..	North Khandesh	"	"	"
" ..	Poona ..	"	Poona and Ahmednagar.	Poona
" ..	Satara ..	"	Satara	Satara
" ..	Kolaba ..	"	Kolaba	Alibag
Southern ..	North Kanara	Major	Kanara ..	Dharwar.
" ..	East Kanara ..	"	"	"
" ..	Central Kanara ..	"	"	"
" ..	South Kanara ..	"	"	Honavar.
" ..	West Kanara* ..	"	"	Karwar
" ..	Belgaum ..	"	Belgaum	Belgaum.
" ..	Dharwar-Bijapur	Minor	Dharwar and Bijapur	Dharwar.
Sind ..	Sukkur ..	Major	Sukkur and Upper Sind Frontier	Sukkur.
" ..	Shikarpur ..	Minor	"	Shikarpur.
" ..	Larkhana ..	"	Larkhana and Nawabshah	Larkhana
" ..	Karachi ..	Major	Karachi and Hyderabad	Karachi.
" ..	Hyderabad ..	Minor	Hyderabad, Karachi and Nawabshah	Hyderabad

No. 30.

Page 281, Appendix I.—*Under* "(*C*) Divisions" put an asterisk against Dharwar the headquarters of N. and E. Divisions of Kanara and enter the following footnote :—

"* Haliyal and Yellapur are the headquarters of the camp establishment of N. and E. Kanara Divisions respectively from 1st November to 31st May."

(Chief Conservator of Forests No. 1689 dated 8th November 1920.)

APPENDICES.

Division	Name	Headquarters
North Khandesh	Alrani	Dhadgaon
"	Shahada	Shahade
"	Taloda	Taloda
"	Shirpur, East	Shirpur.
"	Shirpur, West	Shirpur
Poona	Ambegaon	Ghodegaon
"	Dhond, Bhimthadi, Sirur, Indapur and part of Shirur (Ahmednagar District)	Dhond
"	Haveli	Poona
"	Junnar	Junnar
"	Khed	Khed
"	Mawal	Wadgaon
"	Lonavla	Lonavla
"	Mulshi	Paud
"	Purandhar	Saswad
"	Akola	Akola
"	Sangamner	Sangamner
"	Rajur (Ahmednagar District)	Rajur
Satara	Jaoli	Medhe
"	Karad	Karad
"	Mahabaleshwar	Mahabaleshwar.
"	Satara	Satara
"	Patan	Patan
"	Bhoragaon	Bhoragaon
"	Shirala	Shirala.
"	Wai	Wai
Kolaba	Alibag	Alibag
"	Pen	Pen
"	Panvel	Panvel
"	Karjat	Karjat
"	Khalapur	Khalapur
"	Nagothna	Nagothna
"	Roha	Roha
"	Kolad	Kolad
"	Mangaon	Mangaon.
"	Mahad	Mahad
	SOUTHERN CIRCLE	
N. D., Kanara	Haliyal	Haliyal.
"	Kulgi	Kulgi
"	Yirnoli	Yirnoli.
"	Sambrani	Sambrani.
"	Dandeli	Birchi
L. D., Kanara	Yellapur	Yellapur
"	Bhartanhalli	Bhartanhalli.
"	Kirwatti	Kirwatti
"	Katur	Katur
"	Mundgod	Mundgod
"	Dhundshi	Dhundshi
C. D., Kanara	Sirsi, East	Sirsi
"	Sirsi, West	Sirsi
"	Madangeri	Madangeri.
"	Ramnagulli	Ramnagulli.
"	Ankola.	Ankola.
S. D., Kanara	Kumta	Kumta
"	Honavar	Honavar.
"	Bhatkal	Bhatkal.
"	Siddapur	Siddapur
W. D., Kanara	Karwar	Kodibag
"	Kadra	Kadra
"	Supa	Supa
"	Gund	Nandigadda.
Belgaum	Patna	Patna.
"	Khanapur	Khanapur.
"	Merde	Merde.
"	Jamboti	Jamboti.
"	Gujnal	Gujnal
"	Gokak	Gokak

APPENDIX II.

[Articles 6 (c), 12, 13 (iii), 14, 15 and 108.]

Rules for the first appointment to, and gradation lists and pay of, the Imperial, Provincial, Upper Subordinate, Lower Subordinate, Clerical and Menial Forest Services in Bombay.

A.—Imperial Forest Service.

Appointments

1. In making appointments the Secretary of State for India in Council will act with the advice of a selection Committee.

Age limits

2. Candidates must ordinarily be not less than 19 but under the age of 22 years on the 1st of January of the year of selection.

Nationality, etc

3. Every candidate must be a natural-born subject of His Majesty and give an undertaking that he will not marry before he reaches India. This condition does not apply to a native of India, *vide* Government Resolution, Revenue Department, No. 363 of 15th January 1912. He must be of good physique, and must produce evidence of character to satisfy the Secretary of State for India in Council that he is suited for the Indian Forest Service.

Qualifications

4. Candidates must have obtained a degree with Honours in some branch of Natural Science in a University of England, Wales or Ireland, or have passed the Final Bachelor of Science Examination in Pure Science in one of the Universities of Scotland. A degree in Applied Science will not be considered as fulfilling these conditions Candidates will be required to produce evidence that they have a fair knowledge of either German or French.

Period of Probation

5. Before appointment to the Indian Forest Department, a probationer will be required :—

(i) to have obtained, either before selection as probationer, or within the period of two years' probation, the degree or diploma in Forestry at one of the Universities (Cambridge, Oxford or Edinburgh);

(ii) to have undergone a special course of instruction in Forestry, under the direction and supervision of the Director of Indian Forest Studies appointed by the Secretary of State for India in Council, in such British and Continental localities as may be selected for the purpose;

(iii) to have passed an examination in certain special subjects, namely, Systematic Botany of Indian trees Indian

		Rs.	
In the 9th	year	850	per mensem.
„ 10th	„	1,000	„
„ 11th	„	1,050	„
„ 12th	„	1,100	„
„ 13th	„	1,150	„
„ 14th	„	1,200	„
„ 15th	„	1,250	„
„ 16th	„	1,300	„
„ 17th	„	1,350	„
„ 18th	„	1,400	„
„ 19th	„	1,450	„
„ 20th	„	1,500	„
„ 21st	„	1,500	„
„ 22nd	„	1,500	„
„ 23rd	„	1,600	„

(*i*) Officers drawing Rs. 650 a month, or less, will be styled "Assistant Conservators"; those drawing Rs. 700 and upwards will rank as "Deputy Conservators."

(*ii*) Until he has passed the examinations prescribed in the rules in Appendix XIV, an Assistant Conservator may not draw pay at a higher rate than Rs 550: on passing the examinations he will resume drawing pay under the time scale at the rate to which his length of service entitles him.

(*iii*) The incremental rise of pay of any Officer, whose work, in the opinion of Government, is not of a satisfactory nature, will be stopped.

(*iv*) No officer will be permitted to draw more than Rs. 850 a month until he is declared by Government to be fit to hold one of the heaviest major charges in the Presidency.

(*b*) *For Conservators.*—Rs. 1,750 rising by annual increments of Rs. 50 to Rs 2,000. Permanent service only will count for increments.

(*c*) *For Chif Conservator.*—Rs. 2,500 rising by annual increments of Rs. 125 to Rs. 2,750 Permanent service only will count for increments.

(Government Resolution, Revenue Department, No. 14859, dated 20th December 1919.)

(ii) A certificate of age.

(iii) A health certificate in the form prescribed by Article 49 of the Civil Service Regulations (Fifth Edition), signed by a Commissioned Medical Officer or by a Medical Officer in charge of a Civil Station and certifying to the nominee's sound constitution, good vision and hearing and general physical fitness for an outdoor life in the Forest Department, and to the fact that he bears marks of successful vaccination or of small-pox.

(iv) Certificates of the examinations which have been passed by him.

(v) A certificate of respectability and good moral character from two or more persons whose social or official position can be accepted as a guarantee of trustworthiness.

NOTE.—The certificates (iii) and (v) must bear date not further back than the 1st April of the year previous to that in which the candidate desires admission to the Forest Research Institute and College.

6. In selecting from amongst the candidates a person for direct nomination, very great weight will be given to high educational qualifications, and only candidates who are in all respects qualified by previous education, more especially in Science, English and Mathematics, to follow the course of instruction without difficulty will be nominated. The knowledge of the candidate in English and Mathematics will be tested by examination in these subjects, which will be held in the first week of August on a date to be fixed by Government in the office of the Chief Conservator of Forests and under his supervision or under the supervision of an Imperial Forest Officer appointed by him for the purpose. The candidate will be required to write a full précis of two passages in English, one read out by a European and the other by an Indian officer, followed by a colloquial examination. The examination in Mathematics will consist of two papers, one in Arithmetic and Algebra, and the other in Geometry and Trigonometry, for each of which three hours will be allowed. After this examination is over, the answers will be forwarded under sealed cover to the President, Forest Research Institute and College, direct.

The standard in Mathematics is a practical knowledge of Arithmetic, Algebra up to and including quadratic equations and simple problems, Mensuration, Geometry (including the first three books of Euclid) and elementary Trigonometry (including the solution of triangles and the use of logarithms). No candidate who fails to obtain half the full marks in each paper will be considered to have passed.

7. (1) A candidate selected for direct nomination will be required—

(a) to find two sureties to execute a bond* guaranteeing that under special circumstances they will refund all monies expended by Government on the candidate's behalf, etc.;

* The money limit to be entered in the bond is Rs. 6,000 (Government Order, Revenue Department, No 7560, dated 20th July 1918.)

himself, fare of one servant and freight of a bicycle where necessary. Should the periodic report of the nominee's progress or conduct be unsatisfactory, the payment of the stipend will be stopped until improvement is reported, and should the periodic reports continue to be unsatisfactory, the nomination will be cancelled and the nominee will not be allowed to complete the course.

11. After the conclusion of the Provincial Forest Service course a selected candidate who is certified to have passed it satisfactorily will be appointed to the Bombay Provincial Forest Service as Probationary Extra Assistant Conservator of Forests.

12. A Probationary Extra Assistant Conservator of Forests will be on probation for a period of one year commencing from the date of relief from the College. This period may be extended to three years or more at the discretion of Government. A Probationary Extra Assistant Conservator will be placed in executive charge of a Range or Forest sub-division, and will receive during the first three years of his probation a salary of Rs. 150 per mensem, and thereafter Rs. 200 per mensem until he is appointed to a vacancy of Extra Assistant Conservator in the sanctioned cadre of the Provincial Forest Service.

13. Every officer appointed to the Provincial Forest Service, whether by promotion or by direct nomination, will be required to pass, if he has not already passed, an examination according to the Higher Standard in at least one language of the Presidency other than his own vernacular.

(Government Orders, Revenue Department, Nos. $\frac{11375}{20\text{th November } 1914}$, $\frac{12555}{16\text{th December } 1914}$, $\frac{2803}{22\text{nd March } 1918}$, $\frac{4025}{2\text{nd April } 1918}$, $\frac{7234}{9\text{th July } 1918}$, $\frac{4841}{12\text{th May } 1919}$, $\frac{6310}{23\text{rd June } 1919}$, $\frac{10094}{10\text{th October } 1919}$ and $\frac{12021}{11\text{th November } 1919}$.)

Language examination required before appointment of Europeans or Eurasians to the post of Extra Assistant Conservator

14. No person, being a European or of European extraction, shall be deemed eligible for appointment to the post of Extra Assistant Conservator of Forests, unless he shall have passed an examination according to the Higher Standard test, in one at least of the vernacular languages of the Bombay Presidency.

(Government Resolutions No. 9258, dated 18th November 1885, and No. 1889, dated 22nd February 1909.)

Gradation list and pay.

15. The Bombay Provincial Forest Service comprises the following appointments :—

5 Extra Deputy Conservators on pay of Rs. 575—25—650 and „ 700 to Rs. 850

23 Extra Assistant Conservators on pay of „ 250—20—550

4. The Chief Conservator shall notify to the public through the local newspapers the latest date up to which applications from candidates for training in the Rangers' course at the Forest College and Research Institute will be received; and he shall, in consultation with the other Conservators and Deputy Conservator, Sind Circle, select from amongst the candidates, whose applications have been received, the number of men required for nomination as stipendiary students, provided a sufficient number of qualified candidates is available.

5. Candidates for training at the College must be not less than 18 nor more than 23 years of age on the date of admission to the College. They will be required to furnish with their applications the certificates enumerated below :—

(i) A certificate that the candidate is a "Native of India*" as described in section 6 of 33 Victoria, Chapter 3.

(ii) A certificate of age.

(iii) A health certificate† in the form prescribed by Article 49 of the Civil Service Regulations (Fifth Edition), signed by the Civil Surgeon of any one of the districts in which the Conservator's duties lie, and testifying to the candidate's sound constitution, good vision and hearing and general physical fitness for a rough out-door life in the Forest Department, and to the fact that he bears marks of successful vaccination or of small-pox.

(iv) A certificate of respectability and good moral character from two or more persons whose social or official position can be accepted as a guarantee of trustworthiness.

(v) A certificate that the candidate has passed one or other of the following examinations, *viz.* :—

(*a*) the B.A., F.A., B.Sc., or Licentiate of Agriculture Examination;

(*b*) the Matriculation Examination, where no School Final Examination exists;

(*c*) the School Final Examination, provided the candidate can show that he has qualified in English and Mathematics up to the Matriculation Standard or, for European candidates, a certificate of having passed the High School examination with a similar proviso.

N B—The certificates (iii) and (iv) must bear date not further back than April 1st of the year previous to that in which the candidate desires admission to the College

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* Vide foot note on page 289

† The medical examination of a candidate for selection to the Forest Service will be conducted free of charge if he is armed with a letter from a Forest officer not lower in rank than a Divisional Forest Officer. Care should be taken by that officer that letters are given only to likely applicants (Government Order, Revenue Department, No. 10403, dated 22nd October 1918)

the report of the President be unfavourable, the payment of the stipend will be stopped until such time as the President certifies that by his better application to work the student deserves to receive it; and arrears of stipend will then be paid to him. If, on the contrary, the report of the President at the end of the subsequent term should still be unfavourable, the student will forfeit his nomination and be withdrawn from the College.

9. Government reserve to themselves the power to make appointments for exceptional reasons otherwise than in accordance with the foregoing rules.

(Government Resolutions, Revenue Department, Nos. 1540, dated 17th February 1913, 216, dated 9th January 1914, 7234, dated 9th July 1918, 4841, dated 12th May 1919, and 10275, dated 2nd October 1919.)

Obligations of stipendiary students while at Dehra Dun

10. All stipendiary students while undergoing the course of the Forest College, Dehra Dun, will be expected to conform with such rules and regulations as may from time to time be laid down to regulate the constitution of the studies and discipline at the College.

(Government Resolution, Revenue Department, No. 4221, dated the 30th June 1903.)

Rules regulating the orders of appointment of passed trained candidates to the Ranger's grade.

11. A list shall be kept by the Chief Conservator of Forests on which the names of the passed candidates for the appointment of Forest Ranger shall be arranged in order of merit reckoned by their place in the list and of seniority reckoned by the year or term in which they pass through the prescribed course at the Forest College, Dehra Dun, and obtain the certificate in Forestry (Higher Standard).

12. Vacancies as they occur should be reported at once to the Chief Conservator by the Conservators and Deputy Conservator concerned.

(Government Resolutions Nos. 8142, dated 21st October 1904, and 3640, dated 4th May 1905.)

13. Appointments and promotions and transfers from one circle to another of Rangers will be ordered by the Chief Conservator.

(Government Resolution, Revenue Department, No. 5542 of 31st May 1919.)

dates qualified for direct appointment in accordance with that rule, shall be kept by the Conservator or Deputy Conservator in charge of a Circle, showing the educational qualifications of each man, the special training he may have undergone, and the opinions expressed from time to time regarding his suitability for promotion.

3. Forest guards will as a rule be recruited locally but the Divisional Forest Officer shall not be debarred from appointing applicants other than local who possess other qualifications in addition to those of good physique, character, etc.

4. Promotions, both officiating and permanent, to the Rs. 15 grade will be made ordinarily by Divisional Forest Officers, provided that the Conservator or Deputy Conservator in charge of a Circle may from time to time make direct appointments to that grade

5. Government reserve to themselves the power to make appointments for exceptional reasons otherwise than in accordance with the foregoing rules.

(Government Resolution, Revenue Department, No. 1540, dated 17th February 1913.)

Local Forest Schools

6. Forest Schools for the training of foresters and guards on the lines sketched out in the Conservator, Southern Circle's Confidential letter No. A-1166, dated 21st May 1907, and printed as an accompaniment to Government Resolution No. 8810, dated 4th September 1907, have been established in all the Circles

(Government Resolution, Revenue Department, No. 1192, dated 4th February 1908.)

7. The course of training extends from March 1st to October 31st. In each Circle an Extra Assistant Conservator of Forests is appointed by the Conservator as Instructor.

8. The practical course in the Forests commences on March 1st and continues until the rainy season.

9. During the rains the class is held at Thana for the Northern Circle, Poona for the Central Circle, and at Belgaum for the Southern Circle.

10. Examinations are held and the Conservators grant certificates to the passed candidates in their respective Circles. A local allowance of Rs. 3 per mensem is granted to forest subordinates during the period they are deputed to attend the Forestry classes.

(Government Resolutions Nos. $\frac{4222}{27\text{th April } 1909}$ and $\frac{2872}{29\text{th July } 1909}$.)

11. An Officer appointed as Instructor of a Forest School in addition to his ordinary duties (*viz.*, the charge of a Division or

15. The service of all Forest guards on pay exceeding Rs. 10 per month who were in service on the 28th March 1914 should be reckoned as superior for the purpose of pension.*

Officers who begin service as Forest guards on the inferior scale and subsequently rise to appointments in superior service in or above the rank of Forest guard may count their whole service towards pension or gratuity on the superior scale.*

16. All Forest guards, whatever their status may be as regards pension, are inferior servants for the purpose of the travelling allowance rules.†

E.—OFFICE ESTABLISHMENTS.

1.—Clerks.

Rules for first appointments and promotions or increments of the Clerical Establishment of the Forest Department, Bombay Presidency, including Sind.

1. For first appointment to junior clerks' grade, a candidate must hold a pass certificate for the School Final Examination or any examination that may be substituted for it or the Full Senior Commercial Examination of the Chamber of Commerce.

2. First appointment to senior clerks' grade will be made—

(a) by promotion of junior clerks;

(b) by direct appointment of candidates holding pass certificate for higher examinations of the Bombay University.

3. All first appointments made to the senior clerks' grade are to be probationary until the departmental examination has been passed. A probationer shall be bound to appear at the examination to be held next after the expiration of the first year of probationary service. Should he fail to pass the examination at the latest at the first examination held after he has been three years in such service, he shall be reverted to the junior clerks' grade if he originally belonged to it, and, if his appointment was direct, he shall be removed from the office, or may be appointed as junior clerk, should there be a vacancy, at the discretion of the officer with whom the nomination rests.

4. If any duly qualified candidate, who has been appointed probationer, has been acting continuously previous to such appoint-

* Government Resolutions, Revenue Department, Nos. 10313, dated 27th October 1914, and 4588, dated 24th April 1915.

† Government Resolution, Revenue Department, No. 182, dated 7th January 1915.

The appointments on pay of Rs. 125—10—175, 100—10—150, 80—4—100, 60—4—80 and 40—4—60 are 'progressive' and those on pay Rs. 25—2—75 are 'time-scale'. The increment according to the above scale is not to be given as a matter of course but should be given only in such cases as may be considered to be deserving of it, and it should be stopped by way of punishment wherever such a course is found to be necessary.

(Government Resolutions Nos. 404, R. D. / 17th January 1911; 9156, R D / 28th September 1911; 2331, F. D / 18th October 1911; 3610, F D / 6th October 1915; 10876, R D / 11th November 1916; 3216, F D / 18th October 1917; 4074, F D / 2nd December 1917; 207, F D / 21st January 1918; 375, F. D / 22nd January 1918.)

2. Menials.

8. The sanctioned number of havildars, naiks and peons is as follows :—

Circle	Jamedar		Havildars on Rs		Naiks on Rs		Peons on Rs			Total
	20	15	11	12	11	10	10	9	8	
Chief Conservator's Office	1	1	.		2	.	5		.	9
Northern Circle				1		9	3	18	29	59
Central do			1		3	14	3	11	20	54
Southern do	.	..	.	1		9		14	34	58
Sind do	..	..	1	3		3	10	3	8	28
Total	1	1	2	5	5	35	23	46	90	208

(Government Resolutions Nos 9158, R D / 24th September 1911; 4284, F D / 17th October 1914; 4350, F. D / 18th October 1918; 9088 R D / 21st September 1907; 3610, F. D / 6th October 1915; 1779, F D / 17th May 1910; 3019, F D / 13th November 1917; 207, F. D / 21st January 1918. and)

F.—Temporary Establishments.

Appointment of temporary Establishment

1. Government may delegate to Conservators and Deputy Conservators of Forests power to sanction such temporary establishments as are required from year to year for their respective Circles within the limit of the annual Budget allotment on this account for each Circle, provided that no appointment shall be created which the Government itself would not be competent to create. A maximum rate of pay should be laid down by Government for each class of establishment that will be entertained under these orders.

(Government Resolution, Revenue Department, No. 2015, dated 15th March 1904.)

Special for Southern Circle.

One Engineering Foreman .. .. 60—3—90.

(Government Resolution, Revenue Department, No. 5181, dated 7th July 1904.)

4. The maximum rate for lascars is increased to Rs. 11 in the case of the 6 lascars entertained on 8 monthly temporary establishment for the patrol boat of the Kolaba Division.

(Government Resolution, Financial Department, No. 4841, dated 7th December 1918.)

5. When a temporary establishment is entertained for a special work, the Head of office concerned should see that the work of the establishment is carefully supervised, its rate of progress in the work clearly laid down and care taken that it is worked up to. There are not infrequent instances in which the work for which temporary establishments are engaged is not completed within the time deliberately fixed by the proposing officer, and there is at least the possibility that the men are given other work. This must not be done to the prejudice of the special work for which they are entertained.

(Government Resolution, Revenue Department, No. 8193, dated 27th August 1906.)

of any other Government servant, or of any person who has recently quitted the service of Government. [Nos. 4566—75, dated 8th August 1910.]

The rule admits of the following exceptions:

(a) The Head of any Government or Administration may receive an address.

(b) At the request of any public body a Government servant may sit for a portrait, bust or statue not intended for presentation to him.

(c) A Government servant may take part in the raising of funds to be expended, in recognition of the services of another Government servant, on the foundation of a scholarship or other public or charitable object, or on the execution of any portrait, bust or statue not intended for presentation to such other Government servant. He may not, however, solicit subscriptions for the purpose.

Government servant may take part in a private farewell entertainment, attended only by personal friends, as a mark of regard to himself when retiring from the service or quitting a district or station, or to another Government servant in similar circumstances.

Presentation of trowels, etc., at ceremonial functions

3A. A Government servant may not, without the previous sanction of the Local Government, receive any trowel, key or other similar article offered to him at a ceremonial function, such as the laying of a foundation stone or the opening of a public building. [Home Department Circular Nos 4566—75, dated 8th August 1910.]

This rule shall not apply to the head of any local Government or Administration or to any Member of the Imperial or a Provincial Executive Council, or to the Commissioner in Sind.

A Local Government may delegate its power of sanction under this rule to Commissioners of Divisions or, in the Madras Presidency, to the Board of Revenue.

Application of rules 2 and 3 to medical officers

4. Subject to the departmental rules governing the question, a medical officer may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional services.

Subscriptions.

5. A Government servant may not, without the previous sanction of the Local Government, ask for or accept from any Native Prince or Chief, or the agent of any Native Prince or Chief, any subscription or other pecuniary assistance in pursuance of any object whatsoever. [Home Department (Public) Resolution No. 31—1217-12, dated 11th July 1895; Home Department (Public) Resolution No. 25—1437-80, dated 14th August 1899.]

or other officer authorised by the Local Government in this behalf, may pass such orders upon the proposal as he may think fit. These orders do not apply to any transaction conducted in good faith with a regular dealer.

A Government servant, who is about to quit the station, district or other local limits for which he has been appointed, may, without reference to any authority, dispose of his furniture, household goods, live-stock and the like, either by circulating lists thereof among the community generally or by causing them to be sold by public auction.

NOTE.—It will be understood that the Commissioner or other officer authorised to dispose of such applications is at liberty to refer any application to Government for advice or orders if he considers such a course desirable In cases where the Commissioner or other officer authorised in this behalf is himself interested in the proposed transaction, he should refer the matter to Government for orders

Holding or acquiring immoveable property.

9. A Government servant who is a member of the Indian Civil Service or a military officer may not hold or acquire any immoveable property within the territories of any Native Prince or Chief.

A Government servant, who, not being a Native of India, is a member of the Indian Civil Service, or a military officer, or holds any office ordinarily held by members of the Indian Civil Service or by military officers, may not, directly or indirectly, hold or acquire any immoveable property within the Province in which he is employed or within any Province with the administration of which he is concerned, whether such employment or concern is permanent or temporary.

[Home Department Circular No 21—797-806 (Public), dated 13th May 1885; Home Department Circular No 19—1161-1170 (Public), dated 14th June 1899; Home Department Circular Nos. 2324—32, dated 13th May 1909]

A Native of India who is a member of the Indian Civil Service, or holds any office ordinarily reserved for members of the Indian Civil Service, and any Government servant belonging to the Provincial or Subordinate Civil Services may continue to hold any immoveable property actually held by him at the time of his entry into Government service, and may thereafter acquire any immoveable property by succession, inheritance or bequest, or with the previous sanction of the Local Government, or such heads of departments as may be specially empowered by the Local Government in this behalf by purchase or gift.

He will, however, be liable to be debarred from employment within the district or other local limits within which such immoveable property is situated.

Any Government servant may hold or acquire immoveable property in good faith for the purpose of residence.

Control over immoveable property held or acquired by Government servants

10. Every Government servant or candidate for Government service must make to the Government, through the usual channel, a declaration of all immoveable property which may from time to time be held or acquired by him or by his wife or by any member of his family living with, or in any way dependent upon him.

[Home Department Circular No 21—797-806 (Public), dated 13th May 1885; Home Department Circular No. 33—2403-11 (Public), dated 11th September 1888.]

(*a*) if he belongs to the class referred to in the second paragraph of rule 9, he shall not make such investments or place such deposits within the province in which he is employed;

(*b*) if he belongs to the class referred to in the third paragraph of rule 9, he may hold or acquire such investments or deposits subject only to the same conditions as would apply to him under that rule if he were holding or acquiring immoveable property.

Any of the provisions in this rule, in so far as they apply to registered co-operative societies, may be restricted or relaxed, generally or specially, by order of the Local Government.

Speculation.

12. A Government servant may not speculate in investments. [Home Department Circular No 21—797-806 (Public), dated 13th May 1885.

In applying this general rule, the purchase of a grant of land supposed to contain minerals with the object of disposing of it to Companies, and the habitual purchase and sale of securities of notoriously fluctuating value, will be treated as speculation in investments.

Promotion and management of Companies

13. A gazetted officer, whether on leave or in active service, may not, without the special sanction of the Secretary of State, take part in the promotion, registration or management of any Bank or other Company. [Home Department Circular No 21—797-806 (Public), dated the 13th May 1885, Secretary of State's Despatches No 73 (Public), dated 19th July 1883; No 25 (Financial), dated 7th February 1889; and No. 58 (Public), dated 14th May 1891; Home Department Circular Nos. 2110—48, dated 25th September 1908.

This rule does not apply to any Government servant who, with the sanction of the Government of India, enters into the service of a Railway Company working a concession granted by the Government or to the management by a Government servant of any association established and conducted in good faith for the purpose of mutual supply and not for profit, when such management does not interfere with his public duties, or (subject to the same condition) to any Government servant who, under the general or special sanction of the Local Government, takes part in the management of a Co-operative Society registered under Act II of 1912.

Solicitors to the Government at Calcutta, Madras or Bombay, Government Pleaders, Crown Prosecutors, Diocesan Registrars and Coroners, may serve as Directors of a Bank or other Company if such service does not interfere with their public duties and the interests of the Bank or Company are not opposed to those of the Government.

Private trade or employment.

14. A Government servant may not, without the previous sanction of the Local Government, engage in any trade or undertake any employment, other than his public duties. [Home Department Circular No. 21—797-806 (Public), dated 13th May 1885.]

course of his public duties, or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise.

Connection with Press.]

17. A Government servant may not, without the previous sanction of the Local Government, become the proprietor in whole or in part, or conduct or participate in the editing or management, of any newspaper or other periodical publication. [Home Department Resolution No. 19—1134 (Public), dated 8th July 1875.]

Such sanction will be given only in the case of a newspaper or publication mainly devoted to matters not of a political character, and may at any time, in the discretion of the Local Government, be withdrawn.

18. Subject to the provisions of rule 16, a Government servant may contribute anonymously to the Press, but must confine himself within the limits of temperate and reasonable discussion; and, if his connection with the Press is contrary to the public interest the Local Government may withdraw his liberty to contribute. When there is room for doubt whether the connection of any Government servant with the Press is or is not contrary to the public interest, the matter should be referred to the Governor-General in Council for orders.

Nothing in this rule will limit or otherwise affect the operation of any Army Regulations for the time being in force relating to the same subject.

19. A Government servant may not publish in his own name:—

(a) Any statement of fact or opinion which may embarrass the relations between Government and the people of India or any section of the people;

(b) any statement of fact or opinion concerning the policy or affairs of, or negotiations with, a foreign country which may embarrass the relations between such country and the British or Indian Government.

A Government servant who intends to publish a statement which may be considered to fall within this rule shall submit a proof thereof and shall obtain the permission of Government before publication.

Political agitations and meetings.

20. A Government servant may not take part in, or subscribe in aid of, any political movement in India or relating to Indian affairs. Nor may he attend any political meeting his presence at which is likely to be misconstrued or to impair his public usefulness. When there is room for doubt whether any action which a Government servant proposes to take will contravene the provisions [Home Department Circular No. 11—679-86 (Public), dated 16th March 1890. Home Department Circular No 4015—24 (Public), dated 16th December 1905.]

B.—*Persons eligible for the occupation of bungalows.*

The Commissioners of Divisions shall have power to reserve either permanently or temporarily bungalows which are required for departmental purposes. The reservation of such bungalows will be indicated in the printed list of bungalows, together with the name of the officer to whom reference should be made if an officer of another department desires to occupy any such bungalow.

4. (*a*) Gazetted officers travelling on duty are entitled to use Class I bungalows.

(*b*) Non-gazetted officers when travelling on duty may occupy the outhouses of these bungalows :—

Provided that the Controlling Officer may give any individual non-gazetted officer general authority to use the Class I bungalows under his control.

5. The following officers of Government are entitled when travelling on duty to occupy Class II bungalows :

(*a*) Gazetted officers.

(*b*) Non-gazetted officers, provided that non-gazetted officers on pay of less than Rs. 50 may not occupy such bungalows without the permission of the Controlling Officer.

6. For the purposes of rules 4 and 5 an officer transferred from one station to another should, during the period of his transit and until he secures permanent accommodation, be considered as 'travelling on duty'.

7. For the purpose of these rules the persons mentioned below shall be regarded as gazetted officers.

(1) Military officers.

(2) Railway officers of State-owned and worked railways.

Non-official Presidents of District Local Boards and Presidents [illegible] Boards.

[illegible] and Engineers of District Local Boards.

[illegible] the School Boards of District Local Boards.

[illegible] District Organisers of Co-operative Societies.

[illegible] recognised Administrators of Indian States and Karb[illegible] States.

(8) Pro[illegible] Scout Secretary, Bombay Scouts Association, Bombay Presidency.

8. A Presidency or Divisional officer who gives 10 days' clear notice to the Controlling Officer of his intention to occupy a bungalow shall not be refused permission unless the bungalow is either occupied by a District officer who is engaged on urgent duty in the immediate neighbourhood, or has been specially reserved under rule 3 above. In particular during the fair season a Presidency or Divisional officer shall be given preference over a District officer who ordinarily tours with tents.

APPENDIX IV.

[Article 8 (iii) of Manual.]

Rules for the occupation of District bungalows, Public Works Department bungalows including rest and inspection houses, canal chaukis and store buildings used as rest-houses, Salt Department bungalows, and Forest Department rest-houses.

(Government Resolution, Revenue Department, No. 3522, dated 4th April 1919).

A.—Preliminary.

1. Bungalows are of two classes :—

I. Those intended for the use of gazetted officers.

II. Those primarily intended to be used by non-gazetted officers and clerks.

The classification shall be fixed by the Collector for District bungalows, the Superintending Engineer for Public Works Department bungalows, the Deputy Commissioner of Salt and Excise for Salt Department bungalows and the Conservator of Forests for Forest Department rest-houses.

2. Questions connected with the occupation of bungalows shall be referred to the Controlling Officer. The following shall be the Controlling Officers for the different kinds of bungalows :—

Kind of bungalow.	Controlling Officer.
District bungalows	Assistant or Deputy Collector in charge of the taluka.
Public Works Department bungalows.	Executive Engineer.
Salt Department bungalows ..	Assistant Collector of Salt and Excise in charge of the sub-division.
Forest Department rest-houses ..	Divisional Forest Officer.

B.—Persons eligible for the occupation of bungalows.

3. The Commissioners of Divisions and (in the case of Salt Department bungalows) the Commissioner of Customs, Salt and Excise shall have power to reserve either permanently or temporarily bungalows which are required for departmental purposes. The reservation of such bungalows will be indicated in the printed lists of bungalows, together with the name of the officer to whom reference should be made if an officer of another department desires to occupy any such bungalow.

10. Subject to the reservation mentioned in the foregoing rule and to the preferential claim set forth in rule 7, there is no maximum time limit in respect of the occupation of bungalows.

D.—Fees.

11. Officers of the Salt and Forest Departments may occupy the bungalows of their respective Departments free of charge for an unlimited period.

12. Except as provided in rule 11, Government officers and others who are entitled under rules 4 to 6 to occupy bungalows or out-houses may occupy them free of charge for 10 days. If during this period an officer is compelled owing to the exigencies of his work to move out, leaving his family or kit in the bungalow, fees at the rates specified in the following rule are chargeable if the absence extends over three consecutive nights or more.

13. For periods in excess of ten days the following fees shall be charged :—

(1) For occupation of class I bungalows :—

(*a*) if the bungalow is provided with a sweeper—Re. 1 per diem.

(*b*) if the bungalow is not provided with a sweeper—As. 8 per diem. Non-gazetted officers of the Public Works Department occupying class I bungalows under the proviso to rule 4 shall be charged fees at half the foregoing rates.

(2) For occupation of the out-houses only :—

to the officers mentioned in rule 4 (*b*)—As. 2 per diem.

(3) For occupation of class II bungalows :—

(*a*) to gazetted officers—the same charges as those specified in rule 13 (1) above.

(*b*) to non-gazetted officers on pay of not less than Rs. 50—

(*i*) if the bungalow is provided with a sweeper As. 8 per diem.

(*ii*) if the bungalow is not provided with a sweeper —As. 4 per diem.

(*c*) to non-gazetted officers on pay of less than Rs. 50—As. 2 per diem.

NOTE.—Ten days is the maximum period of free occupation at a time, and, at a place where there is more than one bungalow, applies to the aggregate period of occupation of such bungalows and not to the occupation of each bungalow taken singly.

APPENDIX V.

[Article 19 of Manual]

Position and duties of Forest Officers and of Revenue Officers in regard to forests.

1. Chief Conservator.

I. The Chief Conservator will not occupy the position of a Secretary to Government, all forest matters continuing to be dealt with in the Revenue Department of the Secretariat. He will dispose of unofficial references made to him by Government, and will make recommendations regarding the posting of officers, transfers, etc. He will be the local head of the Forest Department and the technical adviser of Government in forest matters.

II. The Chief Conservator is empowered to deal on his own authority with professional questions, such as working plans, fire-protection and sylvicultural operations generally, and with the matters regarding which powers* have been delegated to him. On these questions and on all other matters in connection with which powers may be delegated to him from time to time, Conservators will address all communications to the Chief Conservator. In regard to all purely professional matters the Chief Conservator will be the controlling authority over the Conservators and in regard to other matters he should be in the position of adviser, being consulted either by the Commissioner or by Government as the case may be. As regards other matters, in dealing with which the Conservators at present address the Commissioners, the procedure hitherto followed should be adhered to, with the difference only that the Commissioners before either passing orders or making a reference to Government, will have the option of consulting the Chief Conservator. In cases where a Commissioner makes a reference to Government and the Chief Conservator has not already been consulted by him, Government will, if they consider fit, consult that officer themselves, and even where he has already been consulted by the Commissioner, Government may consider it desirable to consult him *de novo*. All orders passed by Government on forest matters will be shown or communicated to the Chief Conservator. It is regarded as a matter of the highest importance that the Chief Conservator's duties as principal adviser of Government in forest matters should not in any way interfere with the duties of inspection and touring which he is called upon to carry out as the head of his Department. Special care is to be taken to preserve the position of the Chief Conservator as head of the Forest Department; and, like other heads of Departments, he will communicate directly and personally with Government whenever he considers it necessary to do so.

The Chief Conservator is further permitted, when he thinks it advisable, to address the Local Government officially on questions

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*Vide Part VII of Volum II of this Manual.

is most desirable and should steadily be kept in view; but it is equally important that the responsibility of the Conservators, each in his own circle, should be clearly defined. The Conservators should be kept regularly informed of all orders issued on forest matters in their circles by Government, the Commissioners and Collectors; they should be made acquainted with all business that passes between Collectors and Divisional Forest Officers; and as a rule they should be consulted on all forest business that comes before Government or the Commissioner.

(Government of India, Public Works Department, No. 637-F., dated 21st October 1870, *vide* Government Resolution No. 5460 of 8th November 1870.)

X. The great thing is to ensure unanimity of feeling and action between Revenue and Forest Officers. If this is once secured, forests will be properly conserved, the legitimate wants of the people will be met, and discontent will be reduced to insignificant proportions. The Commissioner is the superior officer of both the Collector and the Conservator, and he is, after due consultation with the Collectors and Forest Officers to make definite proposals for the amelioration of any defects in forest affairs which may be brought to his notice.

(Government Resolution No. 1840 of 5th April 1879.)

XI. It must be understood that the position of Divisional Forest Officers is, in all but purely technical matters, that of Assistants to the Collectors for forest purposes, and that their subordination to the Collector is no less than that of District Superintendents of Police to District Magistrates. It will, of course, be open to the Forest Officers to move the Collectors to issue such orders as occasion may demand, but the orders when issued must be the Collector's own orders and be communicated as such to the people concerned through the Mamlatdars and village officers. Should a Collector refuse to issue any order which may be considered necessary by the Forest Department, the question may be referred by the Conservator to the Commissioner, but in no cases should the Conservator or Divisional Forest Officers themselves issue any orders of the nature referred to, *i. e.*, local supply, local privileges, and closure, except closure of coupes recently felled according to sanctioned working plans.

(Government Resolution No. 650 of 26th January 1891.)

XII.—*Rules under section 75 (a) of the Indian Forest Act*—vide *Government Notification No.* 7107 *of 6th September* 1892 *as amended subsequently.*

1. Forest administration, as a branch of land revenue administration, is under the chief controlling authority which, by section 4 of the Bombay Land Revenue Code, 1879, is vested in the Commissioner, subject to the Governor in Council. All Forest Officers, as well as Revenue Officers, who are concerned in the management

(*b*) the Commissioners of the Northern, Central and Southern Divisions shall be responsible for the entire executive administration of forest affairs within their respective divisions, and shall for the purposes of such administration—

(*a*) issue orders and instructions to Collectors, Conservators and Deputy Conservators in independent charge of circles;

(*b*) interpret the orders of Government whenever doubts may arise in applying such orders;

(*c*) settle all matters in which any difference of opinion arises between the Forest Department and any other department;

(*d*) promote generally the harmonious working of the Revenue and Forest Departments; and

(*e*) except in matters relating to departmental finance and to appointments, leave or transfers of establishment, in which the orders of Government are required, receive, consider and with their own views in each case, when such reference is necessary, refer to Government all reports respecting forest matters submitted to them whether from the Revenue or from the Forest Department.

NOTE.—For complete rules under section 75 (*a*) of the Indian Forest Act see Part II of Volume II of this Manual

XIII. The Collector and the Magistrate has the same power at all times to order an investigation into alleged misconduct on the part of Forest Officials, as he has in the case of Police and Revenue Establishment, and he can entrust the enquiry to any District Officer whom he may select.

(Government Resolution No. 650 of 26th January 1891.)

3. TOURING.

XIV. The Conservator and his Assistants ought to pass their time as much as possible in the jungles and not at the desk.

(Government Resolution No. 3541 of 21st July 1871.)

XV Divisional Forest Officers should, as a rule, reside during the recess season at the headquarter stations of their districts to facilitate personal communication on forest affairs between themselves, the Collectors and Assistant Collectors. (Government Resolution No. 4063 of 4th June 1889.)

XVI. Officers should satisfy themselves before leaving a camp that all supplies received, whether by themselves, their servants or their official establishment, have been duly paid for at proper rates, by the persons who have received the supplies.

(Government Resolution No. 4040 of 27th April 1909.)

Criminal prosecutions

6. Criminal prosecutions of officers of the Provincial and Subordinate Forest Services may be instituted only by the orders of those authorities who have the powers of reduction and dismissal, but in the case of Forest Guards a report will be submitted for the orders of the Conservator before such proceedings are instituted.

Procedure to be adopted when instituting enquiries into charges of misconduct on the part of Government servants

7. (1) It appears desirable to summarise and amend the existing orders relating to enquiries into charges of misconduct on the part of Government officers for the information and guidance of all Heads of offices.

(2) Government have noticed with regret that extreme delay sometimes occurs in the departmental enquiries, which necessarily precede further action in regard to charges of misconduct which may end in a criminal prosecution Government desire to insist on their invariably being conducted with the utmost promptitude Delay is most injurious both in the public interests and also in those of the officer concerned, inasmuch as it tends to render more difficult the discovery of the truth and keeps under suspicion, which may be unmerited, the individual affected.

(3) When the preliminary enquiry indicates a criminal offence, application to prosecute should at once be made to the authority empowered to dismiss, and permission should be promptly granted, if that authority agrees that there is a *primâ facie* case for a prosecution and does not consider that there exist adequate reasons, which must always be recorded, for not instituting a prosecution. This procedure is, however, unnecessary in those cases generally in which the misconduct amounts only to an offence against a special law or rules relating to official duties, though made triable by the Criminal Courts. In such cases, unless there are circumstances which render a criminal prosecution advisable, the misconduct may more suitably be dealt with departmentally. On the other hand, a belief that there is not sufficient evidence to make out a *primâ facie* case before a Criminal Court is not a proper reason for substituting a departmental enquiry regarding a criminal offence proper for a prosecution.

(4) On sanction to prosecute being obtained, the officer incriminated shall at once be placed before a Magistrate to be dealt with according to law. On the termination of the judicial proceedings it will be the duty of the departmental superior to consider the evidence and findings and determine whether the retention of the subordinate in the service is desirable or not. This is a matter entirely for his consideration, subject to an appeal to higher departmental authority. He is responsible for the retention or dismissal of his subordinates as

nation and the like, which are usually disposed of in correspondence, provided that the officer inflicting the punishment takes care to see that the person concerned knows with what he is charged and has had an opportunity of explaining or denying the charge.

(General Department Circular No. 2749, dated 19th May 1905.)

Appeals to the Government of India against orders of dismissal passed by Local Government to be accompanied by service book

8 The Governor General in Council desires that when service and character books are maintained under the rules of the service they should invariably be forwarded for his inspection together with the memorial appealing against removal or dismissal.

[G. I., H. D. (Public), No. 1926, dated 21st June 1902, *vide* Government Resolution, Revenue Department, No. 3731, dated 7th July 1902.]

In cases where a Government servant is liable to criminal prosecution but where, for certain reasons, it is not desirable to prosecute, the reasons should be fully stated in the finding

9. Cases occasionally occur in which it is considered inexpedient to undertake the prosecution of Government servants who are dismissed on account of offences for which they are liable to be criminally prosecuted. In such cases, the reasons which render it inexpedient to undertake a criminal prosecution should be recorded at the time that the order of dismissal is passed. When there is no objection to such a course, the reasons should be included in the order of dismissal of which the dismissed servant receives a copy; but in every case a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded, with any report that may afterwards be made on the case, to Government.

[G. I., H. D. (Public), No. 29—1016, dated 20th July 1881, *vide* Government Resolution, Revenue Department, No. 2568, dated 6th August 1881.]

Procedure to be followed in dismissing a public servant

10. In the case of the dismissal of a public servant—

(*a*) the charge against him,

(*b*) his defence, and

(*c*) the order thereon

should be reduced to writing.

In *all* cases of dismissal, the dismissing authority should always record in English, under his own handwriting, a statement showing briefly but clearly the charges brought against the official, the

13. Orders issued by the Conservator of Forests, Southern Circle, and sanctioned by Government—

Procedure to be followed when subordinates overstay the time of their sanctioned leave.

(1) It has come to my knowledge that Forest Guards and others are often in the habit of overstaying their leave. It is therefore necessary that you should issue a circular order that every subordinate who is granted leave should return to his duty on the due date, but that if he should be unable to do so for very urgent reasons he should submit a petition to the Divisional or Range Forest Officer so as to reach that officer before his leave expires giving his reasons for exceeding the period of his leave. The applicant can wait for a reply for 7 days from the date of the expiry of the leave, but if he gets no reply within that time he should rejoin his appointment forthwith.

(2) A guard who exceeds the leave granted to him and fails to communicate to the Range Forest Officer satisfactory reasons for an extension of time should be ordered to rejoin at once, and if he does not rejoin his appointment within 14 days of the expiry of his leave he should be superseded and a new man should be appointed in his place

(3) When a subordinate is superseded for absence without leave, it should be recorded that he is superseded (not dismissed) as a man cannot be dismissed without prescribed formalities which cannot always be carried out when he is absent. Another reason for using the word "Supersession" is that it is a much less severe form of dispensing with a man's services, and does not necessarily debar his being re-employed under Government nor does it debar the re-employment of the guard by the Divisional Forest Officer; it merely debars any claim he would have had otherwise by re-employment.

(4) Whenever a guard goes on leave he should be informed that the leave is granted subject to these conditions, and his attention should be drawn in writing to the rules.

(Government Resolution, Revenue Department, No. 3297, dated 27th August 1906)

14. The expediency of inviting to retire should rarely be adopted with the object of ridding the service of an officer with a long record of unsatisfactory service Pensions are liable to reduction, hence, when any such invitation is made, it should be clearly explained to the officer concerned that it will lie with the superior authorities to determine whether full pension is to be granted or whether it shall be reduced.

Inviting to retire

(Government Resolution, Revenue Department, No. 1348, dated 18th February 1897.)

5. Any memorials contravening these rules will not be taken into consideration by the authority to which it is submitted, and the officer or officers submitting such memorials will incur the serious displeasure of Government.

(Government Resolutions No. 3452 of 6th November 1876; and No. 2883 of 14th October 1879.)

NOTE.—(i) For Rules for the preparation and submission of petitions to Government see Government Notification, General Department, No 5528 of 26th July 1915, as amended by notification No 2691 A., dated 28th May 1916.

NOTE.—(ii) For detailed Rules regarding the submission of memorials to the Government of India, the Secretary of State for India and His Majesty the King-Emperor of India, vide Government Order, General Department No 5233 of 2nd August 1916 as amended by Government Order, General Department, No 2096 of 28th March 1917, and No. 1752 of 18th February 1920

The time over which the preparation of a working plan is spread is not one of the essential points on which a recommendation for the grant of an allowance for it should depend. An officer desiring to prepare such a plan in addition to his ordinary duties should in each case obtain the consent of the Conservator concerned to his doing so and submit to the latter a monthly statement showing the progress of the work.

(Government Order, Revenue Department, No. 5445, dated 1st May 1917).

When two or more officers have been in charge of the same plan or plans, the remuneration granted should be divided in proportion to the time that each officer was in charge, subject to the considerations of the quality of the work and labour entailed in each case.

(Government Resolution, Revenue Department, No. 8331, dated 11th October 1894.)

In the case of two officers collecting data for a working plan, of which one is acting under orders of the other, the senior officer only is eligible to receive extra allowance [Read letter from Government of India, No. 520—161—2F., dated 8th June 1897]

(Government Resolution, Revenue Department, No. 4822, dated 28th June 1897.)

Research allowance

3. Government may sanction the payment to officers employed on research work of a duty allowance not exceeding Rs. 150 per mensem in the case of an officer of the Imperial Service or Rs. 75 per mensem in the case of an officer of the Provincial Service. This order will have effect from 1st April 1919

(Government Resolutions, Revenue Department, Nos. 8188 of 8th August 1918 and 4585 of 5th May 1919.)

Dang's allowance in Surat District.

4. An allowance of Rs. 150 per mensem is allowed to the Divisional Forest Officer, Surat, for holding charge, in addition to his divisional duties of the Assistant Political Agent's office in the Dangs

(Government Resolution No. 7984, dated 14th November 1903.)

B.—Provincial Service.

1. Rules 2 and 3 above which pertain to the Imperial Service apply also to the Provincial Service.

Duty allowance for any Extra Assistant Conservator when placed in major charge.

2. Any Extra Assistant Conservator temporarily placed in major charge will receive a duty allowance of Rs 50 per mensem; but no officiating allowance of any kind will be given.

(Government Resolution, Revenue Department, No. 7050, dated 24th July 1911.)

		Allowance per mensem.
For Navapur and Point :—		
Officers on salaries of Rs. 150 and above		.. 20
Do.	50 and less than Rs. 150	.. 15
Do	15 do Rs. 50	.. 5
Do.	12 do. Rs. 15	.. 2
Do.	less than Rs. 12	.. 1

NOTE.—In no case is the allowance to be paid to any man who is a native of, or has his permanent residence in, the tract for which the allowance is claimed

(ii) Allowances on the Nawapur-Point scale are sanctioned to—

(1) Forest subordinates in the Nandurbar, Taloda, Sakri and Shirpur Talukas of the West Khandesh District to whom bad climate allowance was sanctioned in Government Resolution, Financial Department, No. 4137, dated 17th November 1909;

(2) Forest subordinates in the Mokhada Peta who have to spend a large part of their time out of the Peta headquarters, but not to those who remain at headquarters;

(3) Forest guards and Foresters serving in the villages of the Mandvi Range mentioned in list A on page 2 of Government Resolution, Financial Department, No. 4718 of 16th December 1913 and in the village of Kevdi, and to the Range Forest Officer, Mandvi, and his orderly, the last two on the understanding that they have to spend a large part of their time out of headquarters. Subordinates who remain at Mandvi do not get the allowance.

(4) Forest Depôt staff at Fort Songhad.

(iii) An allowance of Rs. 50 per mensem is allowed to the Range Forest Officer of Akrani.

(iv) Allowances on the scale for the Akrani and the Dangs are sanctioned to—

(1) the Surveyors and peons of the Divisional Forest Office and the clerk and peons of the Sub-Divisional Forest Office, Surat, while touring or residing on duty in the Dangs;

(2) the peons of Divisional and Sub-Divisional Offices, Surat, while touring in Mandvi Range.

(v) A special increased travelling allowance of Rs. 5 per mensem in addition to the daily travelling allowance is sanctioned to the clerks of the Divisional Forest Office, Surat, while touring in the Dangs.

(Government Resolutions, Financial Department, Nos. 3112 of 29th September 1911, 1761 of 29th April 1913, 4718 of 16th December 1913, and 3391 of 22nd August 1914.)

(*b*) House-rent of—

Rs. 1-8-0 per petty officer of menials;

Re. 1 per peon.

In the case of (*a*)—

(1) The full allowance will be payable to those who have to provide house accommodation by renting quarters in Thana or outside and half the allowance to those who have houses either of their own or provided free by Government;

(ii) An officer who has to attend office in Thana and is unable to obtain house accommodation at this place must produce a certificate from the head of the office that he is unable to obtain quarters at Thana and is obliged to rent them outside the town; and

(iii) An officer who is really temporary, *i e*, taken on for a specified period not exceeding one year for a specified purpose, will not be entitled to the allowance; temporary establishment kept on from year to year will be eligible for the allowance.

As regards (*b*)—

(i) The allowance will be payable only while the men are required to live in Thana and only to those who are not provided with quarters; and

(ii) Menials who are employed on temporary establishment or whose pay is treated as a contingent charge will not be eligible for the allowance.

(Government Resolutions Nos. 12020, dated 12th November 1915, Revenue Department, and 1464, dated 11th May 1916, 2720, dated 4th September 1917, and 1566, dated 17th April 1918, Financial Department.)

Local allowance to the establishment in charge of the Matheran forests.

6. A local allowance is sanctioned at Rs. 4 per mensem to one Forester and at Rs. 2 per mensem to each of the two forest guards and one orderly in charge of the Matheran forests of the Kolaba Division in the Central Circle.

(Government Order, Revenue Department, No. 4727, dated 16th April 1917.)

7. A local allowance of Rs. 5 a month is sanctioned to each clerk in the Divisional Forest office, Dharwar, while actually doing duty at headquarters, and so long as the Divisional office is situated as at present outside municipal limits.

(Government Resolution No. 2334, dated 6th March 1912, Financial Department.)

address all Conservators* asking them if there are any investigations they wish to have made during the coming three years' period. On receipt of replies the Research Officers concerned will be instructed by the President to draw up their periodical programmes, indicating all the proposals which have been made by Conservators and giving full reasons for wishing to exclude any such proposal.

The programmes must in all cases be drawn up in sufficient detail to clearly define each officer's responsibility in respect of every item of work, so that co-operation for a common end among Research officers may be secured and duplication of work prevented

These programmes and explanations will be submitted to the President, Forest Research Institute, who will place them before the Board of Forestry with his opinion. The Board will decide what shall be entered in the combined three-year programme The programme, as approved by the Board, will be submitted for the sanction of the Government of India, and shall, when sanctioned, be circulated to all Conservators for information. These officers may, however, forward at any time suggestions regarding any investigations in the sanctioned programme, or may propose supplementary investigations to the President, who will be at liberty to lay such before the Inspector General of Forests; but no new item not approved by the Board of Forestry may at any time be introduced into the programme of work sanctioned by the Government of India without the Inspector General's sanction. The above does not preclude a Research officer making any minor investigation (provided that the same does not interfere with his sanctioned programme) on any subject that may attract his notice when on tour or otherwise.

Nothing in these rules is to be taken as precluding local officers from undertaking any investigations that they may wish to carry out. The results of such investigations may be published by the local officers direct, or at their request by the President of the *Research Institute, subject to the sanction of the Inspector General* of Forests. Notice of any investigation being locally carried out should be given to the President, with the object of preventing duplication of work.

3. The programme so sanctioned shall be binding on the officers of the Research Institute, who will be responsible for the actual execution of the work prescribed. They shall be assisted as far as possible by Conservators in the collection of necessary specimens and materials and the supply of all available local information. The work to be undertaken shall follow a definite sequence as laid down

* In provinces where there is a Chief Conservator, that officer will be addressed and not individual Conservators Similarly, whenever the words 'Conservator' or 'Conservators' appear in these rules, they must be understood to mean the Chief Conservator in provinces where such an appointment exists

8. If the advice of a Research officer or his services for a short period are required by any Conservator, application should be made to the President, who will endeavour to meet the Conservator's wishes in this respect.

9. Research officers will be responsible for the upkeep of the Research Institute collections connected with their particular branch of work. These collections will always be accessible to Forest officers and others, with the permission of the President, and Research officers will give any help they can to persons desirous of inspecting them.

B.—SPECIAL

Sylviculture Branch.

1. The main work of the Sylviculturist will come under one or other of the following heads.—

(a) The study of the more important Indian trees and types of forest, with the object of determining the effects of various factors on their development and reproduction, and deciding on the best method of treatment to apply in order to secure a given object

(b) The collection and collation of statistical and other data regarding the chief Indian trees and types of forest. The preparation of yield tables and the collection of data for fixing the exploitable size and age, as well as the possibility in forests under the different sylvicultural systems

(c) The collection of information regarding the practical methods of preparing working-plans, with the object of ascertaining the best methods applicable in India and the standardization and simplification of such work as far as possible.

2. In connection with the work detailed above, certain experimental areas and sample plots will be taken over or established, with the consent of the Conservator concerned, in such localities and in such a manner as may be necessary for the elucidation of any problem or for the compilation of statistical or other information. The actual upkeep and maintenance of these plots will rest with the Divisional Forest officers concerned, care being taken not to throw any considerable amount of work on any one Divisional Forest officer. The measurements and observations in such plots will be made by the Sylviculturist and his assistants. It is not intended that this rule shall interfere in any way with the upkeep of sample plots by local officers, which should be continued as heretofore.

Zoology Branch.

1. The Zoologist is required to study systematically the effect, beneficial or otherwise, exercised by animals on the development and

regards species of forest importance. This, together with the connected Botanical Reference Library, will always be available for reference by officers of the department and others obtaining permission from the President to inspect it; the Botanist will give any help he can to any officers who may visit Dehra for this purpose.

4. The Botanist will help officers of the department by identifying specimens to such extent as may be feasible, and by giving advice on general botanical subjects and on the most suitable lines to adopt for local forest experiments.

Economic Branch.

1. The duty of the Economist is to make a special study of the best methods of rendering forest produce of all kinds available at such cost as will enable a trade in them to be possible, and to keep in touch with the commerce of India with the view of fostering and meeting the demands for forest products.

2. When an investigation has been sanctioned and taken up, a circular will be issued by the Economist stating the investigation to be made, the end in view and the assistance required from local forest officers, and including a summary of the existing knowledge of the subject.

3. No experimental work on a commercial scale will be carried out by the Economist. His duty will be to collect all possible information and place this at the disposal of all interested parties, either by publication or by letter. Should any experimental plant be erected by Conservators or others, the Economist's advice and assistance will be at their disposal to such extent as may be feasible.

Chemistry Branch.

1. The work to be undertaken will comprise chemical research work required for (*a*) the creation and improvement of the commercial demand for forest products, (*b*) the solution of various forest problems in connection with the food and nutrition of forest plants, the rotation of forest crops, etc., which may involve the analysis of soils, or plants, water-cultures and so on as laid down in the sanctioned programme.

2. The work of the Chemist, as defined in rule 1 above, is intimately connected with that of the Economist, Botanist, and Sylviculturist, and should be done in communication with these officers. In cases of this nature, the results will generally form part of publications regarding other separate investigations, unless for any special reason the President decides otherwise.

IV.—Tours and Procedure.

1. Research officers may, with the approval of the President, pay visits to localities where they may require to collect information

(Government Resolution, Revenue Department, No. 877, dated 27th January 1908.)

2. As the herbarium and the botanical library at Dehra Dun are now fairly complete, the Forest Botanist at the Research Institute, Dehra Dun, is now prepared to indentify forest specimens for forest officers *on a limited scale* (since the staff is limited and the identification has to be done by the Botanist himself) and such specimens may be forwarded to him in future for identification.

3. It is not intended in any way to prohibit specimens being sent for identification to the Botanical Survey. The interest of Forest officers in systematic botany is not necessarily bounded by even the fairly wide limits of strictly forest botany and to some Forest officers systematic botany owes much. All officers are therefore at liberty to send specimens either to Dehra Dun or Sibpur as they think best.

4. As a general rule only specimens of trees, shrubs, woody climbers and the more important forest grasses should be sent to Dehra Dun. All such specimens should be in good condition and as complete as possible, *i. e.*, they must include leaves and flowers, the fruit being added if possible. Not more than ten specimens should be sent in any one consignment and each should, if possible, be in duplicate, so as to allow of one being retained for reference in the event of it being necessary to send on the other to an expert outside Dehra Dun.

5. Specimens sent to Sibpur should be limited to twenty at any one time. In order to extend the herbarium of the Research Institute it is specially requested that when specimens have been identified at Sibpur or elsewhere for a Forest officer, the latter send named duplicates of these to the Forest Botanist, Dehra Dun, for record.

(Government Resolution, Revenue Department, No. 11961, dated 22nd December 1911.)

Department, order a further examination by a Medical Board of the person concerned.

(Government Resolution, General Department, No. 1603 of 26th March 1904.)

7. When the particulars of a Government servant's illness are required in the interests of Government by his official superiors, the Government Medical Officer who has dealt with his case in his official capacity may be required to supply them without infringing the relations which ordinarily obtained between a patient and his medical adviser. They are, however, impressed with the objections to confidential communication between the official superior and the medical adviser of a subordinate, and, since the information in question must almost invariably be required in connection with the grant of leave, they think it advisable that it should ordinarily be demanded, if at all, from the subordinate himself, who can obtain it from his medical attendant in the way in which the somewhat analogous statements required to support an application for leave on medical certificate are obtained.

(Government Resolution, General Department, No. 2539 of 28th April 1906.)

Note—For revised rules relating to the grant of medical certificates see Government Notification No 1901-A, of 11th March 1916, G. D).

Medical attendance.

The following orders are issued regarding free medical attendance on Government servants and the free supply of medicines to them :—

(1) All Government servants are entitled to free medical attendance and the free supply of medicines for themselves only, at any hospital or dispensary which is in charge of a Government Medical Officer.

(2) Government servants drawing Rs. 250 a month or more are entitled to the attendance of the Civil or Presidency Surgeon, as the case may be, at their residences.

(3) Government servants drawing less than Rs 250 a month must attend at the Government hospital or dispensary, but, if not in a condition to do so, are entitled to the attendance of the Assistant or Sub-Assistant Surgeon at their residences.

(Government Resolution, General Department, No. 6115, of 15th August 1914 as amended by Government Resolution, General Department, No. 9134, dated 23rd November 1914.)

(e) Remarks in cases in which the local Government or head of a department or other officer suspends judgment should not be communicated;

(f) Great attention should be paid to the manner and method of communication in order to ensure that the advice given and the warning or censure administered, whether orally or in writing, shall, having regard to the temperament of the officer concerned, be most beneficial to him.

(2) The above procedure should govern reports of a periodical nature. There are others which may either be—

(i) reports of particular incidents or acts, which, if disciplinary action is taken, require either regular proceedings or definite censure after the defence of the officer concerned has been taken;

(ii) reports in reply to inquiries whether an officer who has not been well reported on in the past has improved and is fit for promotion; or

(iii) reports in answer to requests for opinions as to the fitness of an officer for a particular appointment, etc.

No special instructions are necessary in respect of the first class, and as regards the others the Governor General in Council considers that they should not be communicated unless they disclose facts or allegations which in the opinion of the local Government should be conveyed to the officer concerned. If such remarks were invariably communicated there is little doubt that reporting officers would be discouraged from giving unreserved advice and opinions of value would be thereby lost

(Government Order, General Department, No. 9199 of 29th November 1915.)

Return of deaths of European Officers (including members of the Civil Service of India) and pensioners in for the month of

Name	Date of death.	Place of death.	Occupation at time of death.	Age at time of death.	Place of birth	Particulars as to family connections	Addresses in England of relatives (if known)	Particulars as to property (if any)	Length of Service.*	Cause of death.	Remarks

* This information is not required in the case of pensioners.

(c) *Foresters on Rs. 15 to Rs. 40 per mensem.*

Essentials for four years.

No.	Articles	Cost			Cost for four years			Remarks.				
		Rs	a	p	Rs	a	p					
1	(a) Overcoat with cape	5	0	0	8	0	0	(a) As for Rangers				
2	Khaki blouses	3	0	0	6	0	0	(b) Khaki with silver lace ends				
2	Serge blouses	5	8	0	11	0	0	Capitation grant for 4 years at Rs 5 per annum	Rs 20	a 0	p 0	For Foresters of and above the grade of Rs 30.
4	(a) Khaki breeches	3	0	0	12	0	0	Deduction at Rs 1-2-6 per mensem for 4 years	55	8	0	
								Total	75	8	0	
2	(a) Forage caps	2	8	0	5	0	0	Capitation grant for 4 years at Rs 18-14-0 per annum	75	8	0	For Foresters below the grade of Rs 30 (Government Resolution No 4914 of 15th May 1903)
2	(b) Puggris	3	8	0	7	0	0					
4	(a) Pair of Khaki Puttees	1	2	0	4	8	0					
4	(a) Pair of brown lace boots	5	8	0	22	0	0					
	Total Essentials	..			75	8	0					

(d) *Extras for Foresters on Rs. 40.*

No	Articles	Cost			Remarks.
		Rs	a	p	
1	Full dress tunic and trousers, dark green cloth with plain braid	30	0	0	By extra monthly payment of Re 0-11-3.
1	Pair black lace boots	5	0	0	
	Total ..	35	0	0	

(e) *For all ranks from Rs. 12 per mensem and under.*

No.	Articles.	Cost			Cost for four years			Remarks.
		Rs	a	p	Rs	a	p	
1	Great coat without cape ..	7	0	0	7	0	0	Capitation grant for 4 years at Rs 14-10-0 per annum, Rs 58-8-0 (Government Resolution No 4914 of 15th May 1903)
4	Khaki suits (blouse and knicker bockers)	4	0	0	16	0	0	
2	Serge blouses	1	0	0	8	0	0	
4	Caps ..	1	0	0	4	0	0	
2	Pair of Khaki Puttiee	1	0	0	2	0	0	
4	Pair of boots	5	0	0	20	0	0	G.O. No 3222, 17
2	Haversacks	0	12	0	1	8	0	
	Total Essentials ..	..			58	8	0	

(iii) the coats should have roll collars buttoning high at the throat, but loose;

(iv) khaki braid of a dark shade should be used;

(v) Rangers and Foresters may be supplied either with Jodhpore breeches, or with riding breeches, with buttons and strap and buckle, instead of knicker breeches held up by *a tapo*;

(vi) light green puggris instead of forage cap may be supplied when preferred.

(Government Resolution No. 4752 of 5th May 1916.)

5. For rules for supply of clothing to Government peons see Articles 45 to 51 of Section XIII, Chapter 6, 'Contingent Charges' of the Bombay Treasury Manual, 1st edition.

CLOTHING CHARGES.

6. The accounts and estimates will record the net cost to Government for clothing charges of the subordinate protective establishments. The net charge for clothing has been fixed by Government so as not to exceed the following limits per man per annum for a series of four years:—

	Rs.	a.	p.
Rangers	5	0	0
Foresters of and above the grade of Rs. 30 ..	5	0	0
Foresters below the grade of Rs. 30 ..	18	14	0
Forest guards	14	10	0

In preparing the estimates, therefore, provision will be made for the gross expenditure minus the estimated recoveries in the year. Thus Divisional Forest Officers will be entitled to spend the budget allotment *plus* the recoveries during the year.

Recoveries will be made from the men concerned at the rates laid down in rules 1 (*a*) and (*c*) above, the necessary deductions being made in the pay bills. The amounts recovered during the month will be shown as a distinct entry on the Dr. side of the Cash Account under "Recoveries of Service Payments, Clothing Receipts." These receipts will be adjusted monthly by the Accountant General by deduction from expenditure under A-IX-c.

The gross expenditure on clothing will be vouched for in Form No. 32 and debited to A-IX-c. As Divisional Forest Officers will be

APPENDIX XIV.

[Articles 35 and 37 of Manual.]

Rules for the Examinations of Forest Officers and Clerical Establishment.

A.—Imperial and Provincial Service.

Revised rules relating to the Examinations of Gazetted Forest Officers.

1. Forest Officers of the grade of Extra Assistant Conservator and upwards will be required to pass examinations in the following subjects:—

(*a*) Language.

(*b*) Land Revenue and Criminal Law.

(*c*) Forest Law.

(*d*) Procedure and Accounts.

2. (*a*) Examinations in languages will be held monthly by the Civil and Military Examination Committee. The examination according to the Lower Standard will comprise—

	Marks.
(i) Written translation from English into vernacular of a piece of plain English narrative ..	100
(ii) Written translation from the set books into English with questions on grammar, etc., arising therefrom. ..	100
(iii) Manuscript reading ..	100
(iv) Conversation ..	100

Text Books.

Marathi.—~~Mahabharata~~ by ~~Moro Hari Narayan~~ Apte, published by the Aryabhushan Press, Poona (exclusive of Sanskrit quotations and Marathi poetical pieces), pages 1—111.

Gujarathi.—Gujarathi Fourth Book, pages 1—99.

Kanarese.—First and Second Book (omitting poetry) and the historical lessons Nos. 52—59, from the Fourth Book in the Kanarese Reading Series, published by the Director of Public Instruction.

Sindhi.—Sindhi Fourth Book, pages 1—99 and portion of page 100.

In order to pass the examination a candidate must obtain 50 marks each in (i) and (iii), 65 in (ii), 60 in (iv) and 60 per cent. of the aggregate number of marks.

(*b*) The examination according to the Higher Standard will comprise the same subjects as for the Lower Standard, but adapted to the Higher Standard required.

Code (Act XLV of 1860), as amended upto date, Chapters II, IV, V, IX, X, XVI, sections 319—358, XVII, sections 378—389, 403—420, 441, and 447, XVIII, sections 478—489 and XXIII; the Criminal Procedure Code (Act V of 1898) as amended up-to-date, Chapter I, sections 4 and 5, with Schedule II so far as it relates to the chapters and sections of the Indian Penal Code above mentioned and to offences against other laws, Chapters II, sections 9 to 17, III, sections 31 to 33, 36 and 37 with schedules III and IV; Chapters IV, V, sections 54 and 59, XVI, XVII, XX, XXI and XXXIX; the Indian Evidence Act (I of 1872), Chapters II, VII, IX and X.

Forest Law .. 150 marks.

The Indian Forest Act (VII of 1878), as modified up-to-date, with all the rules and orders published and in force at the time being under that Act.

Procedure and Accounts .. 150 marks.

Not more than twelve questions from—

(*a*) such portions of the Forest Department Code as have been applied to the Bombay Forest Department,

(*b*) the chapter relating to Forests in the compilation of Standing Orders of Government in the Revenue Department; in so far as it is not covered by the examination in Forest Act;

(*c*) rules which have been published under the Sea Customs Act (VIII of 1878), the Arms Act (XI of 1878), the Abkari Act (V of 1878) and are in force at the time being and apply to the Forest officers in the Forest Department of the Presidency;

(*d*) Standing Orders of the Accountant General.

(*e*) the following portions of Mr. Pritchard's Manual "An Introduction to Indian Government Accounts":—

Chapters I and II	.. The whole.
Chapter III	.. Paragraphs 35, 36, 37, 45, 46, 47, 81, 85, 86, 87 and 88.
Chapters IV and VI	.. The whole.

NOTE 1.—In any of the examinations mentioned in this rule a candidate who obtains at least 50 per cent. of the marks for each subject and also at least 60 per cent of the aggregate marks will be considered to have passed the examination. A candidate who obtains at least 75 per cent of the aggregate marks obtainable will be considered to have passed the examination with credit.

NOTE 2.—No books will be allowed to be used in the examination in the subject prescribed in rule 1 (*e*). For the examination in the subjects prescribed in rule 1 (*b*) and (*d*) the use of books will be allowed.

in the case of a subordinate officer promoted to the Provincial Forest Service from the date of his promotion to gazetted rank. An officer of more than 40 years of age should, however, be exempted from passing an examination in the language of the division, provided it can be certified that he already possesses a sufficiently good practical knowledge of the language for the efficient performance of his duties.

6. Every officer shall present himself for examination in subjects (*b*), (*c*) and (*d*), mentioned in rule 1, at the latest at the first examination held by the Permanent Committee for Departmental Examinations after he has been twelve months in the service in this country, whether as Assistant Conservator of Forests, or as Extra Assistant Conservator of Forests; and should he fail to pass the examination at the latest at the first examination held by the Committee after he has been three years in such service, he shall be liable to the stoppage of pay prescribed in rule 7.

7. Any officer who fails to pass the examinations prescribed in rules 4, 5 and 6 above within the prescribed period shall be liable to have the last increment of his pay deducted and to have no further increment allowed to him until he passes the examination, or the necessity for his passing it terminates in accordance with the provisions of these rules: provided that this rule shall not extend to the refund of pay drawn before the date of the examination.

8. No reward shall be payable for passing in two compulsory languages under rules 4 and 5, but on passing further vernacular examinations under rule 5 within the prescribed period, or the optional examinations referred to in rules 9 and 10, an officer shall be entitled to the following rewards, *viz.* :—

Rs 250 for passing in a vernacular by the Lower Standard,
Rs 500 for passing in a vernacular by the Higher Standard;

provided that when the officer concerned is a Native of India as defined in Article 37 of the Civil Service Regulations he shall be entitled to receive a reward equal to two-thirds of the above sums.

9. An officer of over 15 years' standing who is transferred to a division in the vernacular of which he has not passed may present himself for examination in the vernacular of his new division, unless that vernacular is his own language, and in the event of his passing will be entitled to the rewards described in rule 8, provided that the examination according to the Lower and the Higher Standard is passed within one and two years, respectively, of his transfer to the new division. The 15 years' limit mentioned in this rule shall be counted in the case of a subordinate officer promoted to the Provincial Forest Service from the date of his promotion to gazetted rank.

10. An officer who has passed the prescribed examination in the vernacular of the division in which he is serving and in the verna-

(iv) Some arrangements should be made for officers under training to tour in their own province, and possibly for visits to selected forests in other provinces.

(Government Resolutions No. 5720, dated 14th June 1911, and No. 2996, dated 26th March 1912, Revenue Department.)

15. A thorough knowledge of the local vernacular on the part of every district officer is essential. An officer, who cannot speak freely in their own language to the people with whom he has dealings, must necessarily be largely in the hands of his subordinates. All senior officers will, as occasion requires, impress on the junior officers under their orders the necessity, for the proper performance of their duties, of being able to converse freely in the vernacular. The confidential reports annually submitted on gazetted officers should in future contain information as to the ability of such officers to speak the vernaculars of the districts in which they are serving. This information is not required in the case of native officers serving in districts of which the vernacular is their mother tongue.

(Government Resolution No. 2962, dated 9th May 1912, General Department.)

16. The Departmental Examination of Forest Officers in Sind will be held in that province.

(Government Resolution, Revenue Department, No. 2114, dated 23rd April 1876.)

Departmental examination papers in Sind to be set by the Deputy Conservator in charge.

17. The Deputy Conservator of Forests in Sind Circle is authorized to set to the candidates in that province questions in those subjects for the examination of Forest Officers which comprise the Departmental rules, Accounts and Standing Orders, relating to forests and office business.

(Government Resolution No. 6450, dated 30th August 1883.)

The above rules hold good for both temporary and permanent promotions.

18. The rules for the examinations of Forest Officers in the Presidency should be enforced in the case of temporary as well as permanent promotions, and no temporary promotion should be granted until an officer has passed his examination.

(Government Resolution No. 7086, dated 20th September 1889.)

19. When the increments of a gazetted forest officer are stopped under rule 7, they should be withheld only until the officer passes the necessary examination, or the necessity of his passing it terminates in accordance with the provisions of the rules. The increments earned by him in his subsequent career should not also be deferred by a period equal to the delay which occurs beyond the period prescribed for passing the examination.

	Marks.
(3) Official correspondence—	
(a) Method of conducting official correspondence in vernacular and English and of keeping the records	50
(b) Precis of a Forest case	50
(4) Optional Typewriting	50

The question papers will be set in the following order :—

First paper on subject 1 (a);

Second paper on subjects 1 (b), (c) and (d);

Third paper on subject 2;

Fourth paper on subjects 3 (a) and (b).

Candidates will be expected to type a letter consisting of 300 words in ten minutes.

5. No books will be allowed to be used in the examination in the subjects 1 (a) and 2, but the use of books will be allowed for the examination in the subjects 1 (b), (c) and (d).

6. A candidate who obtains a minimum of 40 per cent. of the marks in each compulsory subject and also a minimum of 50 per cent. of the aggregate marks for such subjects will be considered to have passed this examination. A candidate who obtains a minimum of 75 per cent. of the aggregate marks for such subjects will be considered to have passed with credit.

Instructions for conducting the Departmental Examination of the Clerical Establishment of the Forest Department, Bombay Presidency, including Sind.

1. The question papers for the examination, which will be same at all centres, will be prepared by the Chief Conservator who will draw up the programme of the examination also.

2. The number of questions in each of the papers will be limited to eight, and the time for answering each paper to two hours.

3. The Manager, Government Central Press, will transmit the question papers in sealed registered covers to the Conservators fixing confidential marks on the covers to distinguish them.

4. An answer paper will be furnished to the Conservators along with the questions sent to them for the examination.

APPENDIX XV.

[Article 36 of Manual.]

*Study of Forestry in Europe by Officers on furlough.**

Circular No. 4-F.

EXTRACT FROM THE PROCEEDINGS OF THE GOVERNMENT OF INDIA IN THE REVENUE AND AGRICULTURAL DEPARTMENT (FORESTS), DATED CALCUTTA, THE 13TH FEBRUARY 1892.

READ—

Circular Resolution No 20-F., dated 2nd September 1867, specifying the conditions under which Forest officers on leave in Europe may study Forestry.

RESOLUTION.—In view of the importance of maintaining in the Forest Departments of India a continuous knowledge of the Forest systems of Europe, and for the purpose of encouraging the study by their officers of Continental Forestry, the Government of India have, with the concurrence of Her Majesty's Secretary of State, decided that the privileges set forth in the rules appended to this Resolution may be granted, with their previous approval in each case, to selected officers of the Forest Department when on furlough.

2. The improvement of State forests in India has depended, and will for some time continue to depend, in no small measure on the adaptation to them of scientific principles borrowed from France and Germany. Under existing arrangements, candidates selected for the Indian Forest Service undergo a preliminary course of practical instruction, for a few weeks, in the forests of either France or Germany; but progress in Forestry is on the Continent so rapid that the knowledge which they acquire during their comparatively short tours, and at a time when their practical acquaintance with the subject is only commencing, is found to be insufficient for the needs of Forest Administration in India. It has therefore been determined to give facilities to officers who have proved, by the merit of their work in India, that they are capable of assimilating and turning to account useful knowledge to study Forestry on the Continent when absent from India on furlough. Such officers, if carefully selected, would, it is confidently anticipated by the Government of India, be enabled, both by their special capacity and their practical experience of what is required in India, to bring back with them and introduce into Indian Forest Administration the most important improvements of the Continental systems which may be applicable to this country, more especially in connection with the preparation and control of

*See also the Government of India, Finance Department, Resolution No 5240-P. dated 18th October 1909.

include suggestions as to the application of such operations to India. The Secretary of State will decide whether the diary and the report show that the time of the officer has been properly employed, and will determine accordingly for what period the daily allowance admissible under Rule IX may reasonably be granted.

IX. Each officer will be paid, through the India Office, the cost of a first class return ticket or two single tickets in cases where a return ticket available for the period of deputation is not procurable between London and the place to which he may be initially deputed; or, if he should proceed to the forests without first coming to England, he will be paid his railway fare from the port of debarkation to the place to which he may be initially deputed and his fare from the latter place to London, provided that the aggregate amount does not exceed the sum to which he would have been entitled if he had proceeded from London. He will also, subject to the preceding rule, be granted a daily allowance of ten shillings during the period of his deputation. Travelling allowance bills in full detail must be submitted to the Revenue Secretary at the India Office.

Cases where the programme of study involves long journeys from place to place and travelling expenses considerably in excess of the sanctioned daily allowance, will be specially considered by the Secretary of State in Council.

X. The reports, notes, and drawings submitted by an officer may not, without the previous permission of the Government of India, be communicated to any professional journal or institution; and the Government of India will be at liberty to print, publish, or circulate them should they think fit to do so.

SUB-APPENDIX A.

Revenue and Agriculture Department Circular No. 4-F—69-3, dated Simla, the 20th April 1903.

Circular No 4-F., dated 13th February 1892 Resolution No 2-F, dated 18th January 1891.

As it appears from applications which have been received under the rules for the encouragement of the study of Continental Forestry by Forest officers, that the objects with and conditions under which facilities for this purpose are granted are not clearly understood, I am directed to explain the principles on which such applications are dealt with.

2. A reference to the Resolution of 13th February 1892, and the rules which accompanied it, will show that the object in view was, not the general improvement of a Forest officer's knowledge of forestry, but that he should "bring back with him, and introduce into Indian forest administration the most important improvements of the Continental systems which may be applicable to this country."

APPENDIX XVI.

[Articles 50 and 52 of Manual.]

Memorandum of directions for filling up the Felling Register.

(Forms Nos. 5 and 5-A.)

(One of these is stitched in with each Felling Register.)

1. Columns 1 to 5 should be filled up at the time of girdling or marking the trees for felling.

The Kamgari Guard should fill in below the serial number of each tree in column 1 the date on which he first sees that it has been felled.

2. Column 6 should contain the serial numbers of the logs and poles. Logs and poles should have a different set of serial numbers; and in order to distinguish between them the word (pole) should be written after the serial number of each pole. Below each serial number should be written the date on which it was numbered and measured by the Kamgari Guard. Each tree should have a separate set of serial numbers for its logs and poles instead of each compartment.

3. In column 10 there will be two dates for each log or pole. The upper date will be the date of removal from the stump to the forest depôt, and the lower date the date of removal from the forest depôt to the sale depôt. When logs and poles are removed direct from the stump to the sale depôt the two dates will be the same, but both should be written.

4. In column 11 should be written the serial number of each log or pole in the sale depôt register, and below the serial number should be written the date of its entry in the sale depôt register. In columns 12, 13 and 14 should be written the length, ¼ girth and c.ft. of each log or pole as entered in the sale depôt register. These details are to be taken by the Kamgari Guard from the sale depôt register (Form No. 7) when he pays his monthly visit to the sale depôt on the last day of each month.

5. In columns 15 and 16 should be written the number of sleeper pieces of each kind prepared, and below this number should be written the date on which the pieces were stamped by the Kamgari Guard. Only sleeper pieces which are likely to yield sleepers are to be stamped and entered in these columns: rejected pieces are to be entered in the Remarks column 18.

6. In column 17 should be written the date of removal of the sleeper pieces from the stump to the Sawing depôt. "Sawing Depôt" means the place where the pieces are sawn into sleepers. Sometimes

(c) facilitate check by Inspecting Officers to see if a tree found felled on the ground is down in the first part of the "tippan" book and whether the particulars of a tree found felled and converted on the ground have been entered in the second part.

9. There is a separate form (No. 5-A) of register showing the preparation of sleepers. This is to be filled in each month from information collected during the month. The figures for columns 2 and 3 can be obtained from column 17 of form No. 5, by adding up the sleeper pieces removed from the stumps to the sawing depôts during the past month. The figures for columns 4 and 5 are to be obtained as follows:—

Find out the grand total of pieces removed up-to-date to the sawing depôt (columns 2 and 3); count the total of pieces remaining in the depôt; the difference between the totals will give the number of pieces sawn up up-to-date. From previous months' entries you know how many pieces were sawn up up to the beginning of the month; thus you can at once see how many have been sawn during the current month.

The figures for columns 6 and 7 can be found as follows:—

The Kamgari Guard should examine the sleeper work frequently, and should stamp all nearly prepared sleepers with his axe. Only quite useless sleepers, which the contractor will not think it worth his while to cart to the depôt, need not be stamped. The Guard should note each day in his diary how many new sleepers he has stamped and how many he has rejected. From this information he can fill in the totals in columns 6 and 7 at the end of the month; the totals should show stamped sleepers only, the total number of rejected sleepers should be shown in the remarks column (No. 10). The totals for columns 8 and 9 can be found out each month from the chits or passes issued to the contractor who removes the sleepers to the inspection depôt; the totals should be checked by counting the sleepers left at the sawing depôt at the end of each month.

Preparation of monthly progress Reports.

10. From the "tippan" book, the monthly progress report of logs and poles should be prepared in form No. 6 and submitted punctually on the 21st of each month to the Divisional Forest Officer direct. All jungle-wood trees will be included together in the progress report and not shown separately by species. Columns 5, 6, 11 and 12 of this form are to be filled up by going through the "tippan" book and adding up the total of trees felled, logs prepared, etc., since the date of submission of the last progress report.

APPENDIX XVII.

[Article 66 (1) of Manual.]

Live-stock and their Registers.

1. A Register of work done daily by animals should be kept in the following form :—

Animals on hand.		Date to date	Place to place.	No of carts moved.	No of miles	Description of work.	Value of work on account of		Remarks and initials of the D F O.
No.	Kind.						Private purpose.	Government purpose	
1	2	3	4	5	6	7	8	9	10

In column 8, the hire of carts used for private work by Officers and in column 9, the value of work done for Government at the contract rates usually paid should be invariably shown. It will then be possible to see at once what the carts and animals may be earning. The grand total of columns 8 and 9 at the end of the year should give the total receipts during that year. In these columns sub-columns should be opened showing quantity, rate and amount.

2. A Register of the expenditure on upkeep of animals should be kept in the following form :—

Description of article.	Balance on 1st July 191 .		Received			Used				Balance on 30th June 191 .		Remarks and initials of D. F O.
	No or quantity.	Value	Month	No or quantity.	Value	Month	No. or quantity.	Value	Purpose	No or quantity.	Value	
1	2	3	4	5	6	7	8	9	10	11	12	13

For each kind of article such as grass, kulti, etc., a separate page should be assigned and the monthly transactions entered in it. Also a page should be assigned for the cost of establishment (drivers and mukadams) and the monthly cost entered in columns 7 and 9. The grand total of column 9 at the end of the year should give the total expenditure incurred during that year.

APPENDIX XVIII.

[Article 68 of Manual.]

Classification of Forest Revenue and Expenditure.

Revenue.

R. I. *Timber and other produce removed from the forests by Government Agency.*

R. I. *a. Timber.*

Revenue on timber of all kinds cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *a.* and A. VIII. *g*

Example.

Payments under contract agreements for lost, missing or burnt logs, sleepers or other timber (see R. V. *a*).

R. I. *b. Firewood and Charcoal.*

Revenue on all firewood and charcoal cut or collected or manufactured in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *b.* and A. VIII. *g.*

Example.

Payments under contract agreements for lost, missing or burnt firewood and charcoal (see R. V. *a*).

R. I. *c. Bamboos.*

Revenue on all bamboos cut or collected or removed from the forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *c.*

Example.

Payments under contract agreements for lost, missing or burnt bamboos (see R. V. *a*).

R. I. *d. Sandalwood.*

All revenue from sandalwood.

R. I. *e. Grass and other minor produce.*

Revenue on all produce other than timber, firewood, charcoal or bamboos, cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses

R. II. *d. Grazing and Fodder grass.*

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of grazing leases, and of grazing and grass cutting permits.

Share of *tirni* revenue credited in District Accounts.

R. II. *e. Other minor produce.*

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of cardamom leases, reed, Karvi, thorns, rosha grass, Apta and Temburni leaves.

" of skins, horns and manure.

R. II. *f. Other items.*

All items which cannot be classified under one or other of the above sub-heads or under commutation-fees.

Example.

Forest stamps.

R. II. *g. Commutation-fees.*

Receipts under the commutation system, by which several kinds of produce may be removed from the forests on payment of a lump sum will, where this system is in force, be entered under this sub-head.

R. III. *Drift and waif wood, and confiscated forest produce.*

Revenue on all drift and waif timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not.

R. IV. *Revenue from forests not managed by Government.*

R. IV. *a. Duty on foreign timber and other forest produce.*

R. IV. *b. Revenue from shared and private forests.*

Revenue from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Cost of delivering timber at railway stations when separately charged.

Price of stores lost and paid for by workmen, contractors or establishment.

Sale of boiler ashes.

A.—Expenditure.

Conservancy and Works.

A. I. *Timber and other produce removed from the forests by Government Agency.*

A. I. *a. Timber.*

All charges for work connected with the cutting or collecting of timber in and removal of timber from the forests by Government agency.

Examples.

Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying, stacking, guarding and preserving timber.

Blasting or otherwise clearing river-beds for the extraction of timber.

Commission to Coolie-chowdries in connection with any such work.

Making and repair of boats used on timber works.

Construction and repair of temporary buildings in connection with timber works.

Construction and repair of temporary roads, slides and tramways for extracting timber.

Clearing and fencing timber depôts.

Advertisements and notices of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally timber (see A. I. *b.* and A. VIII. *g.*).

Cutting out of burnt trees, where the operation is a profitable one and yields principally timber (see A. I. *b.* and A. VIII. *g*).

Pay and travelling allowance of temporary establishment employed on timber works.

Rearing of lac.

„ of silkworms and sale of cocoons.

Extraction of resin and preparation of products therefrom.

Watching produce supposed to be stolen.

A. II. *Timber and other produce removed from the forests by consumers or purchasers.*

All incidental charges in connection with the removal of produce of all kinds from the forests by consumers or purchasers.

All charges incurred in connection with produce given free or under privileges or to right-holders.

Examples.

Marking trees or other produce for removal.

Marking out areas from which produce may be removed.

Pay and travelling allowance of temporary establishment employed to supervise removals, issue permits, or to guard grass preserves, as well as incidental charges connected with the formation of the preserves.

Erection and repair of temporary huts for such establishment.

Construction and repair of temporary roads, bridges or other works, when used solely or mainly for the removal of produce by purchasers.

Grazing lease of canal bank at Changa Manga.

Commission paid for collecting revenue classified under R. II.

Payment of fees to lambardars and others for collecting grazing dues.

Payment of Tahsil establishments entertained for keeping account of grazing dues collected.

Cost of lamp-oil at Revenue *chaukis*.

Payment for assistance by seizing and impounding cattle.

A. III. *Drift and waif timber and confiscated forest produce.*

Charges in connection with drift and waif timber, including amounts paid for salving, collecting, moving, storing and disposing of such timber.

Charges in connection with confiscated forest produce of all kinds.

Examples.

Pay and travelling allowance of temporary establishment employed on drift timber works.

Medicines and veterinary charges.

Pay of establishment in charge of live-stock.

Rent of ground for stabling elephants and other animals.

Ferry-hire for elephants and elephant gear.

A. VI. *c. Purchase of stores, tools and plant.*

Purchase (but not repair) of tools, stores and plant of all kinds and for whatever purpose obtained. [Charges for carriage on first receipt or on transfer from one Division to another to be debited to A. IX c., other charges for carriage to be debited to works—see instructions under other heads.]

Purchase of petty stores such as paint, ironmongery, etc., should be charged to the work concerned.

Examples.

Carts, mining tools, crow-bars, spades, pickaxes, *phowrahs*, saws, files, saw-sets, badges, axes, hammers, marking hammers and other marking implements.

Surveying and mathematical instruments, measurers.

Elephant gear.

Arms and accoutrements.

Tents and apparatus belonging thereto, such as ropes and *salectas*.

Furniture for rest-houses.

Office furniture including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing-machines.

A. VII. *Communications and buildings.*

A. VII. *a. Roads and bridges.*

Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber slides; *i.e.*, of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. *c*).

Examples.

Cutting and clearing of interior lines where they are used mainly as roads or paths (see A. VIII. *e*, A. VIII. *f* and A. VIII. *g*).*

Pay and travelling allowance of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

*In many cases cleared lines serve as boundary lines, fire protection lines and export or inspection roads. The cost of clearing and maintaining such lines should be charged under A. VII *a*, A. VIII *a* or A. VIII *f*, according to circumstances, but the entire cost should be charged under one sub-head only.

Examples.

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars when done on an *outer* boundary.

Laying down and checking *outer* boundaries when not done as part of a survey.

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on their first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VIII. *b. Cost of Settlements ; compensation for land and rights.*

Compensation for expropriation of land and commutation of rights paid under the Forest Act, or otherwise than as provided under A. I. and A. VII.

Cost of Settlement operations.

Purchase of land for plantations and forest purposes.

A. VIII. *c. Surveys.*

All charges connected with surveys undertaken by the Survey of India Department and all charges connected with maps, whether originally prepared or copied but not *purchased* (see B.-III *f.*). All surveys made by local officers and surveys in connection with and subsidiary to other works such as demarcation, settlements, roads, buildings, exploitation, etc., willl be charged to the sub-head concerned.

Examples.

Pay and travelling allowahce of temporary establishment employed on Surveys.

Laying out and clearing of compartment lines for Surveys.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

All contingent charges incurred in connection with regularly constituted Survey parties.

A. VIII. *d. Working-Plans.*

All charges connected with Working-Plans.

Examples.

As under A. VIII. c ; but for Working-Plans instead of for Surveys.

Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

Repair of tools, stores and plant used in fire protection.

Carriage of tools, stores and plant used in fire-protection, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VIII. *g*. *Other works.*

Works connected with demarcation, improvement and extension of forests, other than those ordered to be charged to A. VIII. *a*, *b*, *c*, *d*, *e*, *f*.

Examples.

Fencing, except in connection with nurseries, or plantations (see A. VIII. *c*).

Cutting and clearing of interior lines where not required solely or principally as roads or paths (A. VII. *a*), or for plantations (A. VIII. *c*), or for fire-protection (A. VIII. *f*).

Cutting creepers.

Pruning.

Clearing or collecting debris after fellings.

Cutting or burning undergrowth, collecting or burning debris or breaking up the soil to promote natural reproduction.

Artificially filling blanks to aid natural reproduction.

Thinning and cutting out of inferior species when these operations are distinct from the main exploitations prescribed.

Cutting back of burnt trees, poles, saplings or coppice where the operation is not a profitable one (see A. I. *a*, A. I. *b*).

Destruction of injurious animals.

A. IX. *a*. *Law charges.*

All charges connected with legal business.

Examples.

Pleaders' fees.

Witnesses' expenses.

Printing charge-sheets.

Copying judgments.

Stamps.

B. I. *e. Deputation and special allowances.*

Deputation and special allowances to officers of *all classes.*

Stipends to students sent to the Forest College, Dehra Dun.

Examples.

Allowances for holding charge of two divisions.

Local allowances.

Allowances to Civil Surgeons or others.

Special allowances such as that of Assistant Superintendent of Hill States.

B. I. *f. Grain Compensation allowance.*

Example.

Grain Compensation allowance to officers of all classes.

B. II. *Travelling allowances.*

B. II. *a. Conservators.*

Travelling allowances of Conservators.

B. II. *b. Superior officers.*

Travelling allowances of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra Deputy and Extra-Assistant Conservators and Probationers.

B. II. *c. Subordinate Forest and Depôt Establishments.*

Travelling allowances of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards and Depôt Mohurrirs.

B. II. *d. Office Establishments.*

Travelling allowances of permanent and temporary Office Establishments, *i.e.*, of Clerks, Moonshis, Peons, etc.

B. II. *e. Forest School.*

B. II. *f. Plague Allowance.*

B. III. *Contingencies.*

B. III. *a. Stationery.*

Charges for stationery of kinds not supplied by the Superintendent of Stationery, for whatever work the stationery may be required.

Examples.

Pens, ink and pencils for vernacular offices and *chaukis.*

Country paper, tape, etc.

Gum.

Thread.

Fuel for office use.

Lighting office.

Sweeping office.

Dusters for office use.

Making and pulling punkhas.

Purchasing and watering *tattis*.

Binding and preserving books and office records.

Mounting maps.

Bastas for vernacular records.

Purchase and carriage of books and maps.

Printed forms.

Permit books and forms for the removal of produce by consumers or purchasers.

Tin map-cases.

Carriage of furniture to rest-houses.

Carriage of money from or to treasuries.

Repairs of arms and accoutrements.

Rubber-stamps.

Seals.

Purchase of mats and chicks for office and rest-houses.

Purchase of railway time-tables, postal guide, etc.

Trestles for storing tents.

Uniform for office chaprasis.

Medicines.

Commission on money orders

2. The Budget Estimates are passed and *sanctioned* before the commencement of the year to which they apply. They *provide* for expenditure within certain limits; and Local Governments have power, subject to well-known rules, to regulate their expenditure within those limits. Outside these limits no expenditure of any sort whatever can properly be incurred, unless a special additional grant to cover it has been applied for and sanctioned by the Government of India.

3. The Revised Estimates (not Revised Budget Estimates, as they are often improperly called) make no *provision* for any expenditure whatever; they are *accepted*, not sanctioned, by the Government of India; and no entry in them carries with it any authority for expenditure of any kind. They do not even provide for, or authorise, the expenditure of charges already entered in the Budget Estimates; for these latter alone possess authority. The Revised Estimates are not Budgets or appropriations of money, nor do they supersede the Budget Estimates as the basis for the regulation of expenditure. They are estimates pure and simple, prepared for information, in order to indicate to Government how far the expenditure already sanctioned (in the Budget Estimates and in subsequent additional grants, if any) will be worked up to. If the figures for expenditure in the Revised Estimates exceed the total of the Budget Estimates, and of special grants already made or applied for, they clearly must be wrong, and will be corrected accordingly by the Government of India; for no expenditure can be incurred that has not been sanctioned, and, if it had become apparent, before the preparation of the Revised Estimates, that expenditure in excess of existing sanction would be necessary, additional sanction would, under standing rules, have been applied for at once.

4. The rule is that sanction to all expenditure in excess of Budget provision must be applied for *as soon as it becomes apparent that such expenditure will be necessary.* When, however, the excess expenditure under individual heads is small, it may happen that the general review of the year's requirements which is made for the purposes of the Revised Estimates discloses for the first time the necessity for such expenditure. When that is the case, the application for an additional grant must be made at once, separately, and in a complete form, so that it may be disposed of quite apart from the Revised Estimates. It has, indeed, no connection with those estimates; for the making of the application is a condition precedent to the inclusion of the sum applied for in the estimates: in short, the estimates depend on the grant, not the grant upon the estimates.

APPENDIX XX.

[Article 113 of Manual]

Securities to be taken from Forest Subordinates.

Rules approved in Government Resolution, Revenue Department, No. 3767, dated 18th May 1895.

Rules for taking securities from Forest Subordinates.

1. In accordance with the provisions of section 2 of Act XII of 1850, the following rules have, with the approval of His Excellency the Governor in Council, been made requiring the amount and kind of securities and the sureties to be given by every person appointed to any office in which such person is to be entrusted with the receipt, custody or control of any such moneys as are specified in section 3 of the said Act :—

Persons from whom security should be taken.

Rule 1.—Every Forest Officer below the rank of Extra Assistant Conservator, whether appointed permanently or temporarily, whose duty requires that he should be entrusted with the charge of Government money and drawing pay at the rate of Rs. 10 (Rs. 8 in Sind) or over, shall furnish security with one or more sureties as the Principal Forest Officer of the Circle may direct, for a sum which shall in no case be less—

Amount.

(*a*) than the aggregate of the pay payable to such subordinate for 12 months' service, or,

(*b*) than the amount of forest revenue or funds which such subordinate is, by special authority from the Principal Forest Officer of the Circle, permitted to hold at any one time in his custody.

Occasions on which security is required.

Rule 2.—Every such Forest Officer shall within one month, on obtaining temporary or permanent promotion or on the decease or withdrawal of his original security, furnish fresh security.

Rule 3.—The Divisional Forest Officer, with the sanction of the Principal Forest Officer of the Circle, may at any time require any such Forest Officer, as is referred to in Rule 1, to furnish within 1 month a fresh bond in subtitution of any bond previously executed by such Forest Officer.

A Divisional Forest Officer may decline to accept any security.

Rule 4.—The Divisional Forest Officer may, at discretion and without stating his reasons, decline to accept any person as surety.

Rule 4.—No Forest Officer shall, in any case, keep in his own custody any item of Forest Revenue for more than one month after its receipt by him, but he shall remit it to the Treasury or to the Range Forest Officer, as the general or special departmental orders issued for his guidance may direct.

Limit of time to which revenue moneys may be kept by subordinates.

No Forest Officer shall allow a larger sum of revenue than the amount of security which he has furnished, to accumulate or remain in his charge, but he shall remit the money at once to the Treasury or to the Range Forest Officer, as the standing orders issued for his guidance may direct.

Limit of the amount to be held by subordinates

Rule 5.—In no case shall a Forest Officer accept ready money payment when it can be avoided, but he shall furnish the payer with a Challan and direct him to pay the money direct to the Treasury and return the Challan signed by the Treasury Officer as a voucher.

Receipt of ready money prohibited

Rule 6.—The amount of advances to be made to a Forest Officer should never as a rule exceed the amount of his security; but should it be found absolutely necessary on any special occasion to supply a Range Forest Officer with funds in excess of the amount for which he has furnished security, save in the case of the advance made for the payment of salaries and allowances of the Range Forest establishments, the fact shall be reported to the Principal Forest Officer of the Circle.

Limit of amount which may be advanced to a Range Forest Officer.

These orders apply to the Province of Sind with the substitution of the following for supplementary Rule 4:—

Rule 4.—No Range Forest Officer or Depot Officer shall allow more than Rs. 50 of revenue (and no Round Guard shall allow more than Rs. 10) to accumulate in his charge; and in no case shall any subordinate keep any item of revenue received for more than one month in his own custody but shall remit it to the Treasury or the Range Forest Office, as the case may require. The collections at nakas shall ordinarily be remitted to the Treasury daily.

(Government Resolutions Nos. 3767, dated 18th May 1895, and 2323, dated 4th March 1908, Revenue Department.)

5. The Range Forest Officer should once in every three months check the entries in his subordinates' cash books with the counterfoils of permits and passes issued by them. Similarly the Sub-Divisional Forest Officer should, half yearly, and the Divisional Forest Officer, yearly, examine the cash books kept by the Range Forest Officer and his subordinates.

APPENDIX XXI.

[Article 113 of Manual.]

Rules for the collection of Forest Revenue by Village Officers and for the payment of remuneration to them. (Government Resolutions, Nos. 1511, dated 11th March 1887, and 3239, dated 7th April 1913.)

I. When the agency of village officers is in future employed in the collection of forest revenue, they shall be remunerated by a deduction from the gross revenue collected at the time it is made over by them to Forest Officers and at no other time. When, however, the remuneration is payable on account of assistance rendered in connection with the assessment of an item of revenue that is paid into the treasury direct, a refund may be sanctioned by the Conservator of Forests.

Sums paid for grass reserves, etc., and not passing necessarily through the village books should not carry remuneration to village officers.

II. The rate of remuneration payable shall be 6 pies in the rupee to the patil and 9 pies in the rupee to the kulkarni. In calculating the amount of remuneration due to any village officer fractions of a rupee above eight annas shall be regarded as one rupee; all others shall be neglected.

III. Village officers shall issue passes or grant receipts for revenue received from pass-books (in counterfoil, each leaf of which shall be numbered consecutively), supplied to them by the Forest Department after entering the particulars in the counterfoils. When the passes are issued, the village officers shall take the signature of the persons to whom passes are issued on the counterfoils.

IV. The collections made by the village officer shall be accounted for to the Forest Officer when on his rounds, or when the village officer calls on the Forest Officer for the necessary chalans. The village officer may accumulate his collections for a month, but not for a longer time. The Forest Officer shall receive the money due from the village officer or give to the village officer a chalan for the full amount entered in the counterfoils, less the remuneration due to the village officer.

VII. In the accounts kept by the Forest Department the gross amount of revenue collected shall be credited and the remuneration paid be debited to the appropriate heads of account.

VIII. At the end of each month the Divisional Forest Officer shall, as prescribed in Article 117 of this Manual, draw a cheque for the amount of remuneration paid by himself and his subordinates during the month to be credited at the Treasury by transfer to Forest Remittances.

IX. When revenue collected by village officers is refunded the remuneration paid to the village officers for its collection need not be recovered unless the village officers are to blame in collecting it.

X. The counterfoils of all exhausted pass-books shall be made over by the village officers to the Forest Department for record in that department.

XI. Forest officers shall, occasionally, on their rounds, collect, if possible, passes granted by village officers and compare them with the corrsponding counterfoils.

1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance and Commerce Department, Resolution No. 517, dated 28th January 1872) and to the Forest and Marine Departments at Port Blair No charge is, however, made in the case of works undertaken by the Public Works Department at Port Blair, which are treated as jail works

2. Expenditure on buildings by Public Works Department officers in Bombay on account of the Indo-European Telegraph Department should be debited in transfer to the latter Department.

V. In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed, *e.g.*,—

Supply of stationery and printed forms to railways or the Postal and Telegraph Department

VI. A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and, so far as regards the work of this branch, it is allowed to charge as a commercial department, *e.g.*,—

Jail manufacture, Survey map publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous services other than rupee coinage)

VII. A branch of a department, whether service or commercial constituted for the subsidiary service of that department but employed for analogous service of another department, may charge that other department, *e.g.*,—

Workshops of a Department, Agent for Government Consignments (services for Civil Departments), Mathematical Instrument Factory, Commissariat (employed on petty services), Dockyards, Arsenals

NOTE.—Types and other printing materials and all stores supplied by the Central Press, Calcutta, either from its workshop or by local purchase, to other presses, Provincial or Imperial, or to the Assistant Comptroller General in charge Paper Currency, should be charged for, the valuation in the case of articles manufactured at the workshop being taken at the approximate cost of production without any margin for profit The Comptroller, India Treasuries, will make the necessary adjustments in the case of the presses under his audit, and for the Paper Currency Office, Calcutta, and in other cases will raise the necessary debit in his exchange account with the Account Officer concerned.

VIII (*a*). A regularly organised store branch of a department (whether service or commercial) should charge any other department whose requirements it is made for the convenience of the public service to supply, *e.g.*—

Medical Stores to Civil Departments.

Exception.—Military stores supplied to Imperial Departments from arsenals. *As the issue of these stores represents military or quasi-*military operations somewhere, nothing is gained by giving credit for them under "Army".

(*b*) In order to prevent undue exaggeration of the public revenue and expenditure, a store department, which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX. Petty and casual supplies made for the convenience of the public service to one department of stores or articles purchased for or belonging to another department, and not borne upon a systematic

departments, no definite general ruling on the subject has yet been laid down. The Government of India now consider it desirable to issue formal orders in the matter for general guidance, in order to secure uniformity of procedure and to prevent the possibility of misunderstanding. They consider that a distinction may properly be drawn between vegetable products which strictly appertain to a forest as such, and animal products which depend for their existence either directly or indirectly upon the presence of the forest, on the one hand, and mineral products, the existence of which is independent of the fact that the land is a forest, on the other. They consider also that it is undesirable to extend to contractors working for a Government department any privileges which the department itself may enjoy when operating directly by its own establishment

3. They direct therefore that the Forest Department shall charge other Government departments for all vegetables or animal produce extracted from a forest area, in the same manner in which it charges the public; and that it shall similarly charge contractors for all mineral products extracted by them, whether in behalf of a Government department or not If a Government department extracts mineral products for sale, they also will be charged for But the Forest Department will not charge other Government departments for mineral products extracted from forest area by the direct agency of the department concerned, under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments For such products the Forest Department will take no credit in the public (treasury) accounts of Government But for statistical purposes the value of these products should be shown in the returns furnished by the Forest Department, just as the value of timber and other forest produce removed by free grantees or right-holders is already shown.

4. The ruling that certain forest products shall not be charged for, if directly extracted by other Government departments for their own use, in no way confers upon such departments any right of entry upon or of working in the areas under the charge of the Forest Department. That department retains its full powers of control; and, subject to the orders of superior authority will continue to fix and limit the localities where such extraction may take place, and to impose any conditions which it may consider necessary for the safety of its forests and the convenience of its own work.

5. The above rulings will apply, *mutatis mutandis*, to every class of forest or waste land at the disposal of Government, independently of the agency by which such land may be administered.

Revenue and Agriculture Department Circular No $\frac{4\text{-F O}}{302\ 2}$, dated Simla, the 6th February 1912

APPENDIX XXIII.

[Article 128, 145 and 160 of Manual.]

Procedure of Accounts in Range and Round offices.

The Range Forest Officer will collect all revenue pertaining to his Range as a whole, such as value of coupes or compartments sold standing, of Hardas, Honey, etc., farms, fees on timber permits and such other major items and disburse the pay of his own office and expenditure on original works and special repairs.

2. The Round Officer will collect all petty items of revenue pertaining to his charge such as grazing fees, assessment of forest lands, permit fees on minor forest produce, compensation, etc., and disburse pay of the establishment under him and expenditure on annually recurring petty works such as fire-tracing, current repairs to roads, buildings, wells, etc.

3. Both the Range and Round Officers will send on the 25th of each month, on which they close their Cash Books for the month, an application for funds in Form No. 20A. In the application they should show the Cash Balance on hand and the amounts required for expenditure during the following month against the printed heads. These applications will be checked by the Divisional Officer and sums which seem to him fit and necessary allowed. One cheque will be issued on the 1st of each month in the name of the Range Officer for the sum required by him as well as the sums required by the Round Officers and sent with a consolidated advance receipt in Form No. 32. The Range Officer will cash the cheque by the 5th and distribute the money to all concerned, who ought to attend the Range Office at headquarters that day without fail, and return the advance receipt signed by them for the sums received. The Range Officer will credit in his account only the amount actually retained by him.

4. Every Range, Round and Depôt Officer who is authorised to receive and disburse Government money will keep his accounts in a bound Cash Book (Form No. 24). They should submit on the 26th (or such other date as may be fixed by the Divisional Officer) of each month an abstract in duplicate of their Cash Book in Form No. 25 A or B, together with all Vouchers, to the Divisional Officer direct. The heads and sub-heads of all usual items of receipts and expenditure are printed in this form. The officials, keeping this form by their side, shall enter the sums against the heads in it from the Cash Book as the latter is written up from day to day, and thus have the Cash Account automatically rendered at the close of the month. The duplicate copy of the abstract will be returned to the officer concerned with orders regarding sums disallowed, etc., noted in the 'remarks' column.

(*ii*) When a fine is inflicted, the amount and the authority inflicting it should be stated in the column 'signature' against the individual and the pay minus the amount of such fine shown in the column 'amount'.

(*iii*) Amounts of dress-fund, Provident fund and Income tax must also be shown separately in the column 'signature' against the individual concerned but should not be deducted from the pay shown in column 'amount', although the pay may be actually disbursed less by such amount.

(*iv*) Amounts of recoveries of advances of pay or conveyance allowance will be dealt with in the same way as the fund deductions mentioned in clause (iii) above.

(*v*) In all cases when a permanent first appointment or an acting or temporary appointment is made, the authority under which the appointment was made should always be quoted in the last column against the name of the man appointed.

(*vi*) The pay must be invariably disbursed by the 12th of the month in which it becomes due.

11. *Muster roll* (Form No. 31 A).—These are not to be sent for pre-audit. When they go as vouchers with the Range or Round Cash Accounts, they will be scrutinized in the Divisional Office and the requisite abstract voucher (Form No. 31) prepared from the same in that office. The following instructions should be observed in keeping the muster-rolls :—

(*1*) In the heading the work for which the labourers are employed should be specified clearly.

(*2*) The roll should be called every day without fail before commencing and after closing the work and the daily total of presence stated in it and attested.

(*3*) The Range Officer should make surprise inspections of these rolls and endorse on them 'checked with the labourers present and the work done and found correct'.

(*4*) When the roll is closed, an abstract of the whole work should be given at the end thus :—

Under AII. the length of boundary line of coupes or compartments demarcated and No. of standards marked should be stated. Also when cattle are impounded their number and whether from closed or open forest must be stated.

Under A VIII*a*. Demarcation, the length and width of the line demarcated should be stated differentiating between external and internal boundaries as also the method employed such as by cairns or pillars, etc., with their sizes.

issue imperative instructions for the exercise of all possible care, and to warn them of the worthlessness of blurred impressions.

Heads of offices should also arrange that all subordinates to whom this duty is entrusted are supplied with the necessary appliances for taking clear impressions, and there must be constant scrutiny of the work done in order to prevent the risk of indistinct and imperfect impressions being brought up on the records.

(Government Resolution No. 3102, dated 3rd January 1910, Judicial Department.)

The special ink pads for thumb impressions obtainable from the Superintendent of Stationery are preferable and should be used in place of the tin slabs, rubber roller and printer's ink.

Divisional Office.	Range Office.	Round Office
Outstandings on account of Revenue and Revenue received in advance (Form No 11) ..	Unserviceable Stores, causes of present condition and possibility of repair ..	Standing Order File.
Particulars of items outstanding and unadjusted for over one year ..	Condition of Instruments ..	Working Order File.
Register of Free Grants (Form No 12) ..	Equipment of Stores, whether sufficient or excessive ..	Personnel.
Receipt Books (Form No. 14) ..	*III.—Cash Accounts*	Officer in charge of the Round.
II.—Stock.	Cash-Book: Result of examination (Form No 24) ..	Irregularities.
Live and Dead Stock.	Entries compared in detail with subsidiary books and vouchers ..	Complaints.
Elephant Returns, and Condition of Elephants and Cattle.	Cash balance ..	*Forest Depôt.*
Register of Stores, Tools and Plant (Form No. 16) .	*Measures taken for safe custody of Cash* ..	Felling register (Forms Nos 5 and 5-A) .
Date of last complete Stock-taking ..	Bill and receipt-books (Forms Nos 13 and 14) ..	Tippan Book
Security from Damage and Theft ..	Permits (Forms Nos 15 and 15A) and Register of Permit Books ..	Pass Book
Neatness in arrangements and facilities for taking stock ..	Pass Book and Register of Pass Books ..	First report book.
Unserviceable Stores: causes of present condition and possibility of repair ..	Acquittance rolls (Form No 27A)	*Naka Office.*
Condition of Instruments ..	*Usual date of payment of Salaries* ..	*Pass Book*
Equipment of Stores whether sufficient or excessive .	Contractors' and Disbursers' Ledger (Form No 33) ..	Wagon Pass register.
Timber, etc, in Depôts	Objections—Their nature, if due to carelessness, breach of rules; culpable irregularities brought to notice; unnecessary work thrown on the Controlling Officer by inattention to objections (Form No 33-A).	Passes checking register.
Date of last complete Stock-taking ..	*IV.—Office Business.*	Permit Book (where allowed).
Security from Damage and Theft ..	The keeping of documents in Cases A and B Classes and Register of such Classes ..	Cash Book
Neatness in arrangements and facilities for taking stock. ..	Destruction of useless documents .	(where issue of permits is allowed).
III.—Cash Accounts	Means taken to ensure preservation of records .	First report book.
Cash Book: result of examination (Form No 24) ..	Register of Receipts and Issues of Correspondence (Form No 46)	*Beat Guard's Daffer.*
Register of Contingent charges	Neatness in keeping Office .	Diary book.
Registers of receipts and repayment of deposits .	Punctuality in Correspondence .	First report book
Cash Balance ..	Despatch book and stamp account ..	Register of 'kirkol' permits.
Measures taken for safe custody of Cash ..		
Record of Sanctioned Works (Form No 37) ..		

Divisional Office	Range Office	Round Office
Means taken to ensure preservation of Records, Maps, etc ..	Register of disposals in depôt (Form No 9) .	
Register of books (Form No. 45)	Bill Book (Form No 13) ..	
Departmental Codes, if kept corrected up to date ..	Receipt Book (Form No 14) ..	
Civil Service Regulations, do. do.	Sale slips ..	
Standing and Working orders	Cash Book (Form No. 21); result of examination ..	
Record of Forest offences ..	Pass Books ..	
Register of produce seized and disposed of (Form No 17)	Wagon Pass Register	
Do of Shooting Licences .	Register of dead stock (Form No 16) .	
Do of Agreements .	Register of receipts and issues of documents ..	
Do of Securities furnished by Subordinates (Form No. 72) .	Stamp account .	
Register of Leave (Form No 81)		
List of Candidates and gradation and distribution lists of Guards ..		
Service and Character Books		
PERSONNEL.		
Officer in charge .		
General State of Discipline		
Efficiency of each Member of the Establishment		
Adequacy of Establishment .		
Working hours		
Irregularities		
Complaints .		

F

Science—

(*i*) Forestry including Sylviculture.
(*ii*) Forest Botany.
(*iii*) Entomology.
(*iv*) Geology.
(*v*) Forest Engineering.
(*vi*) Economic products.
(*vii*) Bulletins and so on.

G

Working Plans—

(*i*) Circle proper.
(*ii*) Other Circles (Bombay).
(*iii*) Other Presidencies.

H

Forest Surveys.

I

Forest Settlements.

J

Law—

(*i*) Acts of the Government of India.
(*a*) Rules under acts of the Government of India.
(*ii*) Acts of the Government of Bombay.
(*a*) Rules under acts of the Government of Bombay.

K

(*i*) Forest Department Codes, Manuals, Rules and Regulations.
(*ii*) Other Codes, Manuals, Rules and Regulations.

L

Lists of Officers and periodicals—

(*i*) Government of India Gradation Lists.
(*ii*) India Civil List.
(*iii*) Record of Services.
(*iv*) Calendars.
(*a*) Forest College, Dehra Dun, and so on.
(*v*) Catalogues.

APPENDIX XXVI.

[Article 195 of Manual.]

Memo. of Instructions for (a) Filing Records; (b) Sorting, preservation and destruction of Records.

(Government Order, Revenue Department, No. 3222, dated 23rd March 1916.)

(a) Filing Records.

1. As soon as papers or correspondence are registered in the Inward and Outward Registers, "back" and "forward" columns in both the Registers should be filled in without fail.

2. When a correspondence ends, the "back" number will be put in the proper column and the word "File" will be entered in the column "Forward".

3. On the very day on which a correspondence ends, it should be taken to the Head of Office for orders to file it, and his initials obtained on the same.

4. The correspondence will then be given a serial case No., which should be inserted in the Inward or Outward Register, as the case may be, against the Register number and date with which the correspondence ends and filed in the proper place in the proper file.

5. The term 'correspondence' used in the foregoing paragraphs implies a case. A case is a group of documents (sub-cases) relating to one subject (*vide* Article 183 of the Forest Manual). The case-form, therefore, is to be used only for each main case and not for each of the documents (sub-cases) contained in it.

6. In the case of certain files, like the Establishment and Timber Files, it will be necessary to divide the main cases to facilitate references, as shown in the list of files prescribed to be kept in Divisional Forest Offices in the Annexure to this Appendix. The main case will then have the brown half sheet case-form affixed to it, showing the divisions, and each division will have the yellow quarter sheet case-form affixed to it, showing the sub-cases included in it. The sub-cases need no individual case-forms, but will be placed in order under each division.

7. Owing to a diversity in the system of filing and preparing cases for the English correspondence in Divisional Offices, clerks on transfer to any new office find it difficult to trace back references. To obviate this difficulty the numbers and names of all files in each of them in those offices are fixed in the list in the Annexure. The filing should be done only according to the above instructions and the list prescribed.

and cases relating to it entered on the sheet as they occur under their own serial number as shown in the sample Form No. 44-A.

8. Thus the object of paragraph 6 is to avoid all chances of accumulation of sorting and listing work and that of paragraph 7 is to facilitate references to cases of the same list number in one place. It has been the general idea that this work is to be done once only at the close of the official year and when the time comes the clerks shirk the accumulation and apply for extra assistance. Such a practice should be strictly stopped.

9. In column 5, 'contents of correspondence' lengthy details must be avoided. Only the purport, not exceeding two lines at most for each case, should be entered, when the nature of the entries may vary as in the case of list number 51 'Correspondence regarding acquisition of lands'. Where the nature is always the same as in the case of list No. 29, 'Indents for stamps' no subject-matter of the individual case needs to be given as shown in the sample Form No. 44-A.

10. At the end of March each year, the sheets mentioned in paragraph 8 should be stitched together into a book and produced for the Conservator's approval at the time of inspection of the office, together with the Register of cases of English Papers mentioned in paragraph 4 above.

11. During September each year the Heads of Offices should after going through the approved Register of Cases and the 'Forist' have such cases as are due for destruction in any one year taken out of the files of English record and the 'daftars' of Vernacular record and destroyed, a remark being written to that effect in the Register of Cases and the 'Forists' against each case under their initials. Officers not empowered under Article 196 (ii) of the Manual should submit such cases to the Conservator at the time of inspection of the office and obtain his authority for their destruction.

ANNEXURE TO APPENDIX XXVI.

List of Files prescribed to be kept in the Divisional Forest Offices.

1. Government Gazette
2. Government Resolution
3. Forest Organization.
4. Circular.
5. Budget
6. Annual Report
7. Communications and Buildings
8. Stationery, Printing and Stores.
9. Accounts
10. Cancelled Vouchers
11. Vernacular Cash Account.
12. Timber Returns.
13. Bill
14. Timber and Fuel.
15. Minor Forest Produce.
16. Progress Reports.
17. Establishment.
18. Diaries
19. Inspection
20. Miscellaneous.
21. Forest Research
22. Machinery.

List of cases prescribed to be maintained in each file in the Divisional Forest Offices.

1. GOVERNMENT GAZETTE.

Part I—A Gazette.
Part II—B Gazette.

2. GOVERNMENT RESOLUTIONS AND CIRCULAR ORDERS OF IMPORTANT NATURE.

Part I. A—Resolutions.
Part II. B—Resolutions.

4. Advances to Contractors.
5. Sandalwood Operations.
6. Conduct of, and penalties imposed on, Contractors

Note—Documents concerning two or more Ranges in cases 1, 2 and 3 may be placed with the main case form of each

Part II—Sales and Supplies
1. Sale of wood
   (1) at Depôts
      (a) Tavaragatti
      (b) Kodibag
      and so on
   (2) in Forests
      Sub cases to be shown as in sale Depôts above
2. Free grants
   (1) to private persons
   (2) to Public Departments
3. Supply of wood
   (1) to Private Firms, with bills
   (2) to Railways, with invoices
   (3) to other Public Departments with invoices
   (There may be sub cases in this according to the different Departments)
4. Authorizations to issue passes
   (1) to Contractors
   (2) to Subordinates
   (3) to Inamdars
   (4) to Malkhalars

15 MINOR FOREST PRODUCE

1. Grazing (includes fodder operations, sale of Kurnas, etc)
2. Minor produce (arranged according to Ranges if sold separately)
3. Tail palms.
4. Rubber.
5. Quarries and mines
   and so on

16 PROGRESS REPORTS

1. Haliyal Range
   (1) Series VI Compartment 5
   (2) So on
2. Supa Range
   (1) as above
   (2)
3. Gund Range
   (1) as above
   (2)

17 ESTABLISHMENT

Part I—Appointments, Leave, Pension and Conduct
1. Appointments including transfers of
   (1) Gazetted Officers
   (2) Rangers and Foresters
   (3) Clerks
   (4) Guards and Peons
2. Leave to
   (1) Gazetted Officers
   (2) Rangers and Foresters
   (3) Clerks
   (4) Guards and Peons
   (5) Return of leave granted to Rangers, Foresters and Clerks
3. Superannuations and extension of service —
   (1) Rangers and Foresters
   (2) Clerks
   (3) Guards and Peons
4. Pension to and service books of
   (1) Rangers and Foresters
   (2) Clerks
   (3) Guards and Peons
5. Conduct of Subordinates involving suspension, dismissal, reduction, fine, resignation or removal
   (Each case as it occurs should be given a yellow case paper and arranged in Nos 1, 2, 3 and so on and an index of these sub cases should be given on the main (red) case-paper.
6. Appeals against the orders of the Divisional Forest Officer or Conservator.
7. Reports regarding changes in the address of friends and relatives of European Officers

Part II—Allowances, Periodicals, etc
1. Pay, Advances of Travelling and Conveyance allowances and grant of Special allowances (sub-cases to be made as they occur)
2. Securities
3. Establishment returns including gradation and distribution lists
4. Training of Subordinates and nomination of students to the Forest Schools and Colleges
5. Applications for
   (1) promotion
   (2) appointments

Part III—(To continue from year to year)
Supply of clothing to
   (1) Protective Establishment.
   (2) Office Peons

18 DIARIES.

Part I—Range Officers
Each one's diaries to be placed in a separate sub case

Part II—Round Officers
1. Haliyal Range
   Each Official's diaries to be placed in a separate sub-case
2. Supa Range as above
3. Gund Range as above and so on

19 INSPECTION

1. Inspection of the Divisional Office by the Conservator
2. Inspection of Subordinate Offices by the Divisional Forest Officer
3. Yearly report about record sorting and destruction of useless document

20 MISCELLANEOUS

1. Shooting licenses and correspondence regarding shikar

21 FOREST RESEARCH

1. Correspondence with the Forest Institute other Departments and Firms in respect of Botany and experiments—arranged separately in sub cases
2. Report on seeding of Bamboo, Karvi and other species
3. Supply of seeds and specimens

22 MACHINERY

1. Saw mills
2. Traction Engine
3. Monorail and the like

Note—Cases on subjects other than those mentioned above under each file will be complete in themselves and may be added on, as they occur, to any of the above files or to the "Miscellaneous" File

Serial No.	Description	Manual Form number.	Press Form number
3	Record of Rounds and Beats with names of Forests (if unorganised) or Blocks or Compartments (if organised) and area of each Forest ..	75	..
4	Register of stores, tools and plant ..	16	..
5	Register of work done by live stock and of expenditure on upkeep of the same	App XVII	..
6	Bill book	13	..
7	Receipt book	11	.
8	Cash book and Cash account file .. .	24 & 25A	
9	Acquittance Rolls file	27A	
10	Contractor's Ledger	33	
11	Timber and kirkol permit books .. .	15 & 15A	
12	Register of pass and other important books ..	.	F 16
13	Register of Fires ..		I 47
14	Register of Leave .. .	81	
15	Register of printed books and maps .. .	45	
16	Forest Journal		I 210
17	Diary book		F 333
18	Register of receipts and issues of documents English and Vernacular	46	G 41
19	Despatch book including stamp account and Peon delivery book	.	G 08 & 52
20	A and B record sorting lists ..	44 & 44A	
21	Order book in which the Divisional Forest Officer enters orders	.	F 347
22	Standing Order File .. .		
23	Working Order File . .		.
24	Record of shooting licenses .		
25	First offence report book .		I 128
26	Book of licenses for sawing timber ..		F 171
	ROUND OFFICE.		
1	Record of Reserved and Protected Forests	1	.
2	Record of Beats with names of Forest or Block and Compartments, and area of each Forest	75	.
3	Register of lands leased .	74	. .
4	Register of stores, tools and plant .	16	
5	Receipt book ..	14	
6	Timber permit kirkirda		I. 21
7	Kirkol permit book	15A	. ..
8	Pass books		I 187 to 191
9	Cash book and Cash account file .. .	24 & 25B	. ..
10	Register of grazing collections .		F 14
11	Acquittance rolls file	27A	. ..
12	Diary book .. .	.	F 333
13	Register of receipts and issue of documents	.	G 41
14	Despatch book including stamp account and delivery book	. ..	G. 08 & 52
15	Order book in which the Range Forest Officer and Divisional Forest Officer enter orders .	...	F. 347
16	Vernacular Standing Order File .. .		....
17	Working Order File . . .	. . .	.
18	First Report and Inquiry Report books .	.	F 128 & 116
19	Register of Offenders ..	.. .	F 15
20	Register of agricultural implement wood given out	Where such is prescribed by	given Form to be Conservator.
	DEPOT OFFICE		
	Forest Depot		
1	Jungle (Felling) Register kept by Kamgari Guards	5 & 5A & 76 where necessary	....
2	File of monthly returns of receipts and issues in Forest Depôts (Progress reports) . ..	6 & 6A	....

APPENDIX XXVIII.

[Article 211 of Manual.]

Value of produce removed under rights or granted free or at reduced rates.

Circular No. 9-113-7, dated Simla, the 26th June 1911.

From—F. Beadon Bryant, Esquire, Inspector General of Forests to the Government of India;

To—All Local Governments and Administrations.

I have the honour to invite a reference to this office Circular No. 6, dated the 5th March 1897, which is reproduced as Appendix XXII to the Forest Department Code, 6th edition

2. Owing to the omission from that circular of anything definite regarding the method of calculating the value of forest produce removed under free grants or concessions, misunderstandings have arisen, and in consequence the value of such produce is not always uniformly calculated. As uniformity is desirable, I would request that, if there is no objection, the following rules may be observed in calculating the value of forest produce removed by right and privilege-holders, by free grantees and by concessionists, for the purposes of the Annual Forest Administration Reports:—

(*a*) The basis of calculation will in all cases be the royalty value of the produce as obtaining in the locality concerned; in other words, the ordinary rates paid to Government by purchasers who remove the produce from the forests

(*b*) In the case of produce removed by right holders, the value of grass and grazing will be calculated at full rates, that of other produce at half rates

(*c*) In the case of produce removed under free-grants, the value will in all cases be calculated at full rates

(*d*) When produce is granted at reduced rates, the value of the grant will be the full royalty payable on the produce less the amount actually paid

(*e*) The information should be given separately under each of the heads, Timber, Fuel, Bamboos, Grass, and Grazing, other

APPENDIX XXIX.

Instructions for Inspection of Offices.
(Supplementary to Appendix XXIV.)

The following should not be taken as an exhaustive or comprehensive list of questions according to which inspection should be conducted. Some of the salient points only to which an inspecting officer should direct his attention are given. It is not intended that inspection should be mechanical or strictly limited to the points herein mentioned. An inspecting officer is at liberty to make his examination as varied and as thorough as the requirements of each office necessitate. His principal duty is to see that powers delegated to officers are not abused, that the rules and regulations and orders of Government and other competent authorities issued from time to time are observed in their proper *spirit*, and to draw the attention of the officers concerned to any irregularities. His duty is to investigate as well as to educate, to cut down unnecessary and unauthorised duplication of work, and to suggest curtailment wherever this is possible without sacrificing efficiency. The tendency of noting every minute error in the inspection report and starting correspondence on account thereof should be avoided, otherwise the remedy will be worse than the disease. Minor points should be corrected on the spot. The chief points which should receive attention can be summarised as follows :—

(1) Departures from rules and orders.

(2) Abuses of power.

(3) Defects in system of working rendering possible, among other things, defalcations and loss of public money, etc., etc.

(4) Undue prolixity of routine.

The inspection of an office will chiefly concern the registers and books prescribed to be maintained in that office in Appendix XXVII and should be on the following lines :—

I. Divisional Forest Offices.

(1) *Record of reserved and protected forests* (*Form No.* 1).

(i) This is supplied by the Forest Settlement Officer—*vide* Article 339 of Forest Manual Volume II and should subsequently be kept posted up to date by the Divisional Forest Officer.

(ii) See that it has an alphabetical index of the names of the villages.

(iii) Compare with *Government Gazette* notifications and see that it is correctly written up and a note is made in the *Gazette* to the effect thus "Entered in the register and on the map" and that

(4) *Register of lands leased for temporary occupation* (*Form No.* 73).

(i) Is it in the prescribed form ?

(ii) Are all rents recovered ?

(iii) Are all leases complete and filed in the office ?

(iv) Are any of the leases time-barred and, if so, have the lands been resumed ?

(5) *Records of Ranges, Rounds and Beats* (*Form No.* 75).

See that this contains names of forests (if unorganised) and blocks and compartments (if organised) and the area of each forest or compartment.

(6) *Register of Demarcation* (*Press Form No.* 12).

Have all the transactions that appeared in the monthly classified abstract (Form No. 35) been entered in this register ? Have also all the transactions carried out without cost to Government been so recorded ?

(7) *Register of malki lands from which wood is allowed to be removed* (*Press revised No.* 13).

(i) See that the register is permanent, bound with sufficient pages, and that the same serial number runs from year to year.

(ii) Check the entries with the cases which must be filed together for easy reference.

(iii) See that undue delay and useless correspondence have not ensued.

(NOTE.—This register is intended to be a useful check over smuggling and fraud in Government forests and at the same time to serve to do away with much clerical work of inwarding and outwarding the cases and to facilitate reference to the numerous cases in one place with a view to their speedy disposal.)

(8) *Control Books* (*Forms Nos.* 2, 3 *and* 4).

(i) See whether the blocks and compartments have been entered in the order and according to the years given in the working plans and then the result and the year of working shown against them.

(NOTE.—The mistake is often made of entering the coupes in the order in which they are worked.)

(ii) Are excesses and deficits duly accounted for ?

(iii) Are departures, if any, from the plan authorised in each case ?

(ii) See that no grants are made as a matter of course for other than authorised purposes and that the powers of the officer concerned are not exceeded, *vide* Articles 449 to 451 and 461 of Manual, Vol. II.

(iii) See that unnecessary correspondence and work are not caused by the grants, the following instructions being kept in view :—

"Applications except in fresh cases of accident by fire, etc., received between June 1st and October 31st only are to be dealt with. Applications received within this time should be sent with a consolidated list in the sub-joined form to each range concerned on November 1st. The lists with the Range Forest Officer's recommendations should come back to the divisional office by December 31st. Orders passed on it by first week of January should be carried out by May 31st when the lists should be returned with final report in each case. The *list* will be inwarded and outwarded and not each application accompanying it."

List of applications for free grants in the range during 19 .

Serial No.	Name of applicant.	Place of residence.	Amount of grant applied for.	Purpose for which applied for.	Report by R. F. O. as to what assessment applicant or his nearest undivided relative pays, what other income he gets, etc.	Amount of grant recommended.	Order of D.F.O.	Final Report of R.F.O.

(13) *Register of live-stock.*

Is this written up in accordance with the orders contained in Appendix XVII of Vol. I of the Forest Manual ?

(14) *Register of stores, tools and plant* (*Form No.* 16).

(i) See that it is a permanent register (not renewed yearly) with a page or two assigned to each class of article and an index on the opening page.

(ii) That it contains also an account of each range separately.

(iii) Have all articles of dead stock, to whatever head charged, been regularly credited in the register as they appear in the monthly classified abstract ?

(*b*) See that the monthly total only is given in the cash book, and

(*c*) whether due vigilence and economy are being exercised in respect of contingent expenditure (Article 109 of the Forest Manual, Vol. I).

(viii) *Register of receipts of deposits and* (ix) *Register of repayment of deposits.*—Examine lapsed deposits in respect of undue delay in settling deposits, which is forbidden—*vide* Article 134 (iii) of Forest Manual, Vol. I.

(x) *Establishment pay bill file.*—(Serial No. 21).

(xi) *Travelling allowance bill file.*—(Serial No. 22).

(xii) *Voucher file.*—(Serial No. 24).

(xiii) Have the refunds been noted against the original collection items in the cash book as well as the classified abstract?

(16) *Record of sanctioned works* (*Form No.* 37).

(i) Does it contain an index of all works according to different sub-heads—Roads, Buildings, Wells, etc.?

(ii) Trace all transactions shown in monthly classified abstract in this record.

(iii) See that a completion certificate is submitted in each case.

(17) *Register of Revenue and Expenditure in each forest unit* (*Form No.* 38).

(i) Is this written according to rounds, which are now account units?

(ii) Is it in harmony with the Accountant General's monthly summary?

(18) *Register of pass, permit and other like important books* (*Press revised Form No.* 16).

(i) Check the receipt side with the advice list of forms supplied by the Press and the issue side with the file of acknowledgments and see whether the balances drawn are correct.

(ii) Have the printed numbers of the first and the last pages of each book issued been entered in the column provided?

(iii) Is the stock on hand correct according to last balance?

(iv) Is the stock out of proportion to requirements?

(iii) that not more than one bill was prepared for arrear salaries for more than one month drawn at one time.

(NOTE.—The object of (i) is to prevent unnecessary work in the subordinate offices and of (ii) is that the file of such detailed bills should serve as the general pay bill register in the divisional office.)

(22) *Travelling allowance bill file.*

(i) Are all bills (office copies of those sent with accounts) arranged in the file in the order of their charge in the monthly classified abstracts ?

(ii) See that each individual claim was preferred by the 10th of the month following that to which it refers ;

(iii) that the consolidated bill for each range was prepared in the divisional office and sent for payment by the 20th ; and

(iv) whether any claim preferred later was admitted without satisfactory reason.

(NOTE.—The object of items 2 to 4 is to save forms, minimise work and ensure punctuality.)

(v) Is every bill passed by the Divisional Forest Officer in conformity with the regulations especially in point of (1) necessity, (2) frequency and (3) duration of journeys or halts, so as not to contravene the fundamental principle of travelling allowance that such allowance must not be a source of profit ?

(vi) Have all bills passed by the Divisional Forest Officer and the Conservator been entered in the prescribed register (Press No. 20) ?

(vii) Is there any entry of double payment in it ?

(23) *Monthly Classified Abstract* (*Form No.* 35).

(i) Examine with Forms Nos. 9, 9A and 11.

(ii) Trace every rate to its authority.

(iii) Scrutinise every item of expenditure as to its propriety and necessity.

(iv) See that there is no lengthy, unnecessary writing and the following instructions are carried out :—

Receipts and expenditure of the same nature should be given in tabular form whenever possible thus—

Permit fees as under :—

II*a*.

Range.	Kind.	Quantity.	Rate.	Amount.

II*b*.

Range.	Quantity.	Rate.	Amount.

II*c*.

Range.	Kind.	No.	Rate.	Amount.

(*a*) receipts taken on blank paper when the forms are not available;

(*b*) receipts obtained for payment for money order commission, toll and the like, for which the Post Office, Toll and other Departments have their own forms; and

(*c*) receipts issued by the Treasury Officers for the value paid for service postage stamps.

(NOTE.—The object of these instructions is to prevent waste of forms and time of subordinates.)

(iii) The disbursement certificate should be written by Range and Round Officers under the original receipts.

(iv) The 'passed for' and 'cancelled' endorsements should be entered by the Divisional Forest Officer under the original receipts, when the amount thereof does not exceed Rs. 25.

(v) In the case of receipts for sums exceeding Rs. 25 taken on blank paper, the required voucher forms should be attached *in the divisional office.*

(vi) Whole sheet voucher forms should not be used when half sheet ones suffice.

(vii) No duplicates of vouchers should be taken or kept in the range or round office.

(viii) Receipts for advances made to Range and Round Officers should be rendered in one consolidated receipt form which should be prepared in the divisional office and sent with the monthly cheque to the Range Officer.

2. See that muster rolls of daily labourers have been prepared and scrutinised in the manner laid down in paragraph 11 of Appendix XXIII of Manual, Vol. I.

(25) *The keeping of documents in cases and sorting and destruction of useless documents.*

Have the instructions regarding filing, sorting, preservation and destruction of records given in Appendix XXVI of Vol. I of the Forest Manual been duly attended to?

(26) *Correspondence and register of receipts and issues of correspondence (Form 46).*

(i) Examine minutely as regards—

(*a*) needless correspondence,

(*b*) needless registering,

These books should be carried by the officers in their pocket and presented whenever called for by superior officers. It will save a good deal of correspondence.

(NOTE.—There is a tendency on the part of the Divisional Forest Officers to carry on a large portion of their correspondence with the Range Officers in English. That should be avoided. So far as diaries and special reports, which must be written by the Range Forest Officer himself, are concerned, there is no objection to this course. But in other matters, such as weekly returns of work done in connection with contracts upon which orders are given that have to be translated and sent to the Round Foresters and Guards and in account matters, etc., their submission in English entails a considerable amount of work to the Range Forest Officer himself which should be done in vernacular by his office establishment, it is inadvisable. The primary duty of the Range Forest Officer is to be constantly out in his forests for inspection of works, conducting sylvicultural operations and general supervision. The office work demanded from him should, therefore, be reduced to a minimum and as much of it as possible should be done by the office establishment, not by the Range Forest Officer himself.)

(iii) Regarding (i) (*b*) the examples given below should be followed :—

(*a*) *Government Resolutions.*—There is no object in inwarding these. There should be a file of A and a file of B Resolutions, each containing cases relating to the different Departments—Revenue, Financial, Judicial, Public Works and General—and an index at the beginning according to the cases, showing number, date and subject-matter of each Resolution contained in each case. On receipt of a Resolution it should be marked A or B as the case may be, entered in the index and then placed in the proper case in the file concerned.

(*b*) *Government Resolutions, Books, etc., circulated by Conservator.*—These should not be inwarded or outwarded. Under the circulating endorsement the date of receipt and the date of despatch underneath it with the signature of the Divisional Forest Officer should be entered. The number and date of the Government Resolution or the title of the book circulated should be shown in the despatch book. This will serve for all reference.

(*c*) *Circular Orders.*—There ought to be two files—one containing the 'Standing Orders' of permanent nature and the other the 'Working Orders' for the time being in force, each having an index on the opening page giving subject-matter of each circular. The consecutive number of the index with the initial letters S. O. or W. O. should be given to each order. No registering is necessary. The S. O. file will continue from year to year and the W. O. file will be annual.

(*d*) *Reminders.*—These should not be registered at all. The number of the original letter should be given to them with

(27) *Register of books (Form No. 45).*

(i) Trace all receipts as per advice memoranda (which should be filed in one case for ready reference) in the register.

(ii) Similarly trace all issues to acknowledgments (also filed in one case).

(iii) Are the books arranged in the order laid down in the Appendix XXV of the Forest Manual, Vol. I ?

(iv) Is the register attested by the head clerk in token of his annual stock-taking ?

(28) *Departmental Manuals, Civil Service Regulations, Civil Account Code, etc.*

(i) Are all the slips inserted in their proper places ?

(ii) Are they noted in the list attached to each of the books ?

(29) *Register of forest offences (Press revised No. 11).*

(i) Note the delay from stage to stage of each case in view of the maxima allowable :—

One day between discovery and the first report;

Fifteen days between the first report and the enquiry report;

One week for divisional order;

One month between divisional order and the final report.

(ii) Is the divisional order in each case authorised by rule ?

(iii) Any tendency towards either undue leniency in serious cases or injudicious severity ?

(iv) Are the rewards in offence cases which are debited in the classified abstract admissible under the rules in force and given as a matter of course in each and every case ?

(30) *Register of forest produce seized and disposed of (Form No. 17).*

See that—

(i) the property seized in any case is entered in the register only after the Divisional Forest Officer has decided whether such case is to be compounded, prosecuted or discharged.

(ii) it is not entered in the case of a compounded offence (*vide* Article 67 of Forest Manual, Vol. I).

(31) *Register of Agreements (Press revised No. 25).*

(i) Have due agreements been executed for all coupes and farms sold standing and compartments exploited and roads, buildings and other constructions executed by contractors ?

(38) *Complaints.*

(i) Have the clerks any legitimate grievances ?

(ii) Have they any difficulty in bringing forward a complaint ?

(39) *General.*

(i) Are the clerks' tables tidy and is the office generally so too ?

(ii) Are the rooms clean ?

II. RANGE FOREST OFFICES.

(To be examined by the Divisional Head Clerk.)

(40) *Record of reserved and protected forests* (*Form No.* 1).

(i) Is this attested by the Divisional Forest Officer ?

(ii) Have all subsequent additions and alterations according to the divisional record as intimated from time to time by the Divisional Officer been entered ? (The inspecting head clerk should take notes from his office record with him.)

(41) *Maps of reserved and protected forests.*

(i) Have all the village maps and topo sheets been coloured and attested by the Divisional Forest Officer as to their accuracy ?

(ii) Have all subsequent alterations as intimated by the Divisional Forest Officer been shown on the maps ? (The notes taken by the head clerk under item 1 'Record' should serve this check.)

(42) *Register of maps* (*Form No.* 45).

Follow serial No. 3.

(43) *Register of malki lands from which wood is allowed to be removed* (*Press revised No.* 13).

Check this with the divisional register which the head clerk should take with him.

(44) *Records of Rounds and Beats* (*Form No.* 75).

See that this is an extract from the divisional record attested by the Divisional Forest Officer and hung on a board in the range office.

(45) *Register of annual fires* (*Press revised No.* 47).

(i) Is this in the prescribed form ?

(ii) Check the posting dates with first offence reports,

(iii) Creeper cutting.

(iv) Felling of ficus bound trees.

(v) Stream improvement.

(vi) Notes on extraction.

(vii) Brief references to roads, bridges, paths, buildings, camping grounds, fences and wells.

(iv) The notes should not be in too large writing, as the journals are permanent and room must be left for entries in the future. They should not exceed 2 or 3 lines under each head.

(v) In the case of the book for organised forest the heading of the column of 'Range' should be changed to 'Block' (in the case of unorganised forest to 'village') and that of the column 'Forest' to 'Compartment' (in the case of unorganised forest to remain as it is).

(47) *Register of stores, tools and plant* (*Form No.* 16).

(i) See that the register is kept in the same manner as the divisional register (*vide* serial No. 11 (i)) ;

(ii) that it contains also the account of each round separately.

(NOTE—The account of stores at a sale depôt may be independent of the range account.)

(iii) Check the receipts with the divisional register and issues with the acknowledgments (to be filed in one case) and see that the balances brought forward are correct.

(iv) Is the stock on hand correct according to the last balance ?

(v) Have the articles been kept clean and in proper repair and order ?

(vi) Has the register been attested by the Range Forest Officer in token of his annual stock-taking ?

(48) *Live-stock and their register.*

(i) Have the two registers prescribed in Appendix XVII of the Forest Manual, Vol. I, been maintained ?

(ii) Scrutinise and see whether the work done by animals in the one is adequate.

(iii) Also scrutinise and see whether the expenditure on up-keep in the other is really incurred.

(NOTE—There is every possibility as regards (ii) of the animals being misemployed, kept idle or overworked and as regards (iii) of the animals being ill fed.)

(iv) Is the condition of animals satisfactory ?

(NOTE—This the Divisional Forest Officer should personally satisfy himself and endorse to that effect in the register.)

(vii) see that no permit was given for reserved species—teak, blackwood, sandalwood, matti, honne, nandi, etc.

(NOTE.—The permit system comes under unregulated fellings'—the term itself explains its nature. To ensure proper protection of forests therefore the rules laid down in this respect in Appendix VII of Forest Manual, Vol II, must be strictly adhered to.)

(52) *Contractors' and Disbursers' Ledger* (*Form No.* 33).

(i) Check the entries in cash book.

(ii) See that the proper security was furnished for the advance in each case, and

(iii) that the advances were not made unnecessarily.

(53) *Acquittance rolls* (*Press General No.* 50).

See that the instructions laid down in paragraph 10 of Appendix XXIII of Forest Manual, Vol. I, were attended to in the preparation of these rolls.

(54) *Cash book* (*Form No.* 24).

(i) Check the Dr. side in subsidiary books—serial Nos. 49, 50, 51, 52 and 55—the last in respect of price of pass books issued to contractors and others.

(ii) See that the following instructions were attended to :—

(*a*) In the case of permits for forest produce, the number of each permit, and the kind, quantity and rate of the material should be given in the column 'Particulars' as shown in the specimen form.

(*b*) In the case of grazing passes, the lump collection for each date should be shown as in the specimen form.

(*c*) In the case of other items of revenue, the number of the receipt in Form No. 14 given in each case should be quoted as in the specimen form.

(iii) Compare the dates in the cash book with those in the subsidiary books and see that revenue was credited on the same day it was collected.

(iv) See whether remittances to treasury were delayed beyond the limits prescribed in security rules without sufficient reason.

(v) Follow serial No. 23 (iv) as regards unnecessary and lengthy writing.

(vi) See that details of muster rolls, *viz.*, name, rate and amount of wages of each coolie are not given but only the totals and that,

(b) For all material removed by coupe and farm contractors the contractors should be authorised to issue their own passes under agreements.

(c) In the case of petty sales in forests the Range Forest Officer or the Round Officer holding the sale shall issue passes.

(d) In the case of wood from malki and inam lands, passes may be issued by the village patil and the inamdar respectively, when the lands are situated far away from Government forests, say, 15 miles. Otherwise the Round Forester or other specially deputed guard may issue them.

(ii) Test that passes were given either at the starting stations in the forests or at depôts before any material was actually moved and not without seeing the material.

(iii) Have any abuses of the following kinds come to notice?—

(a) A guard filling the counterfoils in the pass book for a contractor and keeping back the blank duplicates for some other purpose.

(b) Signing blank passes and leaving them in the book.

(c) *A contractor or his agent authorised to issue passes,* signing blank passes prior to giving the books to his karkun who fills in the rest and misuses the passes.

(NOTE.—Item (a) is an instance of the abuse described in clause (i). The course prescribed in sub clause (b) of the same, therefore, is the only safeguard in such cases. Items (b) and (c) mean an entire want of supervision. It is want of supervision that generally induce contractors, mamdars or other license holders, to commit breaches of rules. Pass books once entrusted to them are often not looked at again. The guard, forester and ranger may neglect to examine the books. Proper attention to duty on the part of every one concerned from ranger down to guard should be ensured.)

(iv) See that pass books to contractors and others authorised to issue passes are given only by the Range Officer.

(NOTE.—By this arrangement not only will the account of all such books be in one place for the purpose of check, but also the Range Forest Officer will have no excuse for neglect of supervision in cases where they are issued by the Divisional Forest Officer and not himself.)

(v) Have all pass books used or unused issued under clause (iv) above been taken back immediately on the expiry of the period of authorizations and the latter returned to the Divisional Forest Officer?

(vi) Were at least 25 per cent. of each class of the passes mentioned in clauses (i), (a) to (d), and given in one season examined by the Range Forest Officer and the fact noted at the end of his diary?

(vii) See that, where coupe contractors bring and stack their timber in their own depôts and leave it 3 to 4 years before removal

(60) *Register of leave.*

Is all leave including casual leave granted to subordinates entered in the register? Check this with the orders.

(61) *The sorting and listing of records and destruction of useless documents.*

As against serial No. 25.

(62) *Register of receipts and issues of documents* (*Form No.* 46).

As against serial No. 26.

(63) *Despatch book and stamp account* (*Press General No.* 323).

(i) Was it examined and attested by the Range Forest Officer monthly?

(ii) Is the account correct?

(64) *Shooting licenses.*

See that a list of these in vernacular is hung on a board in the office for easy reference by foresters, guards, village officers and others.

(65) *Order book* (*Press revised No.* 347).

Is this maintained and have the instructions given in serial No. 26 (ii) (*f*) been duly complied with?

(66) *First offence reports file* (*Press revised No.* 128).

Are the reports duly posted and kept in serial order in a file?

(67) *Standing and working orders files.*

Are these duly kept up with indexes on the opening page?

(68) *License for sawing timbers.*

See that the following instructions are properly attended to:—

(i) To avoid unnecessary correspondence and 'barnishi' work in the matter, a file should be kept with an index, and each application should be given the serial number of the index, which should be quoted in the Range and Round despatch or delivery books throughout. After final disposal, the application should be placed in its proper place in the file. No inwarding and outwarding is needed.

(ii) No applications should pass to and fro between the Round Forester and the Beat Guard. There ought to be no correspon-

III. Round Offices.

(70) *Record of reserved and protected forests (Press revised No. 324).*

(i) Is this kept in the prescribed form ? and

(ii) posted to date according to the range record ?

(71) *Record of Beats (Form No. 75).*

Is this kept pasted on a half sheet card board in the round 'daftar' ?

(72) *Register of lands leased (Form No. 74).*

Check the posting in the divisional register which the inspecting head clerk is to take with him. Are all rents recovered within the year ?

(Note.—Generally rents are not paid in regularly as in the Revenue Department. The Department should not have to go and seek out the lessees and beg for rents all the year round or have to carry on unnecessary correspondence and incur expenditure in recovering them through the Revenue Department. Penalty of double rates for failure to pay by the end of December each year and of cancellation of the lease for failure to pay by the end of December of the following year should be enforced.)

(73) *Register of stores, tools and plant (Form No. 16).*

(i) As against serial No. 47 (i).

(ii) Check the receipt side with the range register and the issue side with acknowledgments, which should be filed together.

(iii) Are the balances brought forward correct ?

(iv) Does the last balance tally with the stock ?

(v) Have the articles been kept clean and in order ?

(vi) Is the register attested by the Range Forest Officer in token of his inspection ?

(74) *Receipt book (Form No. 14).*

(i) Is an authorization as per serial No. 19 kept in the 'daftar' ?

(ii) Is the number of receipt books within the limit authorised ?

(iii) Are all the books traceable in the range register ?

(iv) Follow serial No. 50.

(75) *Pass books (Press revised Nos. 187 to 189 and 194).*

(i) Follow serial No. 74 (i), (ii), and (iii).

(ii) Follow serial No. 50 (i) and (ii).

(79) *Register of grazing fees* (*Press revised No.* 14).

Check the entries in the cash book.

(80) *Cash book* (*Form No.* 24).

(i) Check the Dr. side in serial Nos. 74, 76, 77 and 78.

(ii) Follow serial No. 51 (ii) to (viii).

(81) *Acquittance Rolls* (*Press General No.* 50).

As against serial No. 53.

(82) *Register of receipts and issues of correspondence* (*Form No.* 46).

(i) Was there any unnecessary correspondence between the Range Forest Officer and the Round Officer similar to that instanced in serial No. 26 (ii)?

(ii) Any between the Round Officer and Guards?

(NOTE.—There ought to be no correspondence whatever with naka, felling or beat guards.)

(iii) Is sufficient use made of the order book?

(iv) Was there unnecessary registering as described in serial No. 26 (iii)?

(v) Similarly, any lengthy writing in the register?

(vi) Have back and forward references been entered?

(NOTE.—Every headquarter-Round Forester who lives at the headquarters of a range must be considered as a number of the range office for the purpose of correspondence. He should not keep any barmahi at all like the clerk, but only a delivery book. Any original order from the Range Forest Officer should go straight into the order book. Cases sent from the divisional forest officer such as offence, free grants, maiki, etc., should be delivered to the Round Forester with the usual endorsement for compliance (not to be outwarded) entering them in the range delivery book quoting divisional numbers. The Forester, after executing the order, should endorse them to that effect and deliver them back to the range office, entering their divisional numbers in his delivery book. Thus the delivery book should be the medium for all correspondence between the particular Round Officer and the Range Officer.)

(83) *Despatch book and Stamp account* (*Press General No.* 323).

(i) Was this examined by the Range Forest Officer in his periodical inspection of the round office?

(ii) Is the account correct?

(iii) See that such account is not maintained in a round where a post office is common to the range office and the round. First offence reports and monthly cash accounts of such rounds shall be delivered in the range office whence they will be sent in one envelope to the Divisional Forest Officer.

(v) The name of the offender should be entered in the register only on receipt of the Divisional Forest Officer's order on the case and not before.

(vi) The register is not to be renewed annually but is to be continued for 10 years.

(NOTE. 1 on (v).—It may frequently happen that cases in which offenders are mentioned in the enquiry reports are decided by the Divisional Forest Officer as 'no offence'. Entering the names before receipt of such orders may necessitate subsequent corrections in the register unnecessarily).

(NOTE 2 on (vi)—The object of the register is to show in one place the record of each offender for years past (say 10 years as this is the time prescribed for keeping the register) as such information is required to be given in each offence case. The object will be attained by a continuous register and not by an annual one.)

(89) *Record in rounds.*

See that the Round Officer keeps only the current record and sends everything else into the range office in the first week of July each year.

(NOTE.—The round record consists mainly of registers and cash, permit, pass, enquiry report, etc., books These can be very easily sorted in the range office where there is a clerk)

(90) *General.*

Follow serial No. 69.

IV. BEAT GUARDS.

(NOTE.—There ought to be no correspondence with Beat Guards—*vide* note under serial No. 82 (ii))

(91) *Daily book.*

(i) Do the leaves bear printed or manuscript serial numbers?

(ii) Are the pages intact?

(iii) Is it written daily?

(iv) Is the writing unnecessarily lengthy?

(v) Is sufficient work shown?

(92) *First offence report book* (*Press revised No.* 128).

Follow serial No. 86.

(93) *Register of 'kirkol permits'* (*Press revised No.* 24).

(NOTE.—To be kept where such permits are executed.)

(i) Was each permit executed within the time allowed?

VI. Depot Offices.

I.—Forest Depots.

(100) *Felling operations.*

Timber.—

(i) Departmental operations.—

(*a*) See that no fresh compartment was allowed to be worked before the previous one was finished.

(Note.—If otherwise no compartment will ever be worked completely and supervision will be impossible. Exception may be made in the following manner:—If felling is finished and a little carting remains in the old one then only felling may be allowed in a fresh compartment. Similarly carting in the fresh compartment should be allowed only when the same is completed in the old one.)

(*b*) where contractors failed to complete the work within the stipulated time it was done departmentally or by another contractor at the cost of the original man.

(Note.—Unless the conditions of agreement are strictly enforced, no work will ever be properly finished.)

(*c*) in the case of "Improvement fellings" all dead or misshapen trees were marked for felling to make room for new stocks and not trees that gave logs of saleable sizes only.

(*d*) in all agreements for timber operations two rates have been stipulated. One for first class logs at so much per khandy of passed log and another for second class logs (pieces, poles and rafters) at a share rate and in the case of teak and other sleeper yielding timber a third class rate at so much per passed sleeper or sleeper pieces.

(Note.—If only one rate for logs delivered at the depôt be fixed, contractors naturally would, if the rate be a share rate, bring out only good logs to justify a high share and leave the rest-pieces, poles and rafters behind, or, if the rate be at so much per khandy, convey every single piece to the depôt as log and get payment for all at full rate; generally contractors neglect bringing 2nd class logs and sleeper pieces because they are not as profitable to them as the logs. In order, therefore, to achieve due economy of the produce felled as well as to avoid unjustified payments to contractors the different rates are necessary and the contractors should be bound to bring everything that is stipulated.)

(*e*) where a saw mill exists no sleepers were prepared by contractors.

(*f*) where contractors were allowed to prepare sleepers such operation was carried out only in the fixed forest depôt.

(Note.—In this way the waste material (slabs, etc.), which has a value will not be lost sight of as otherwise it would be, should the operation be carried out wherever the sawyers choose and the material left scattered over the compartment.)

(*e*) Is the register regularly written ?

(*f*) Is it in harmony with the 'Tippan' book and the weekly progress report ?

(NOTE.—The 'Tippan' book is a rough note book kept by the felling forester for use in the jungle from which the register is written by him after the day's work.—*vide* instructions laid down in paragraph 8 of Appendix XVI of Forest Manual, Vol I. The Range or Divisional Officer at each visit to any timber operation should first inspect the 'Tippan' book and see that it is regularly posted. If the 'Tippan' book is regularly written there is little chance of the felling register being neglected.)

(*g*) Are all the remarks like 'hollow therefore left' in the register against trees either unfelled or felled and left behind attested by the Range Forest Officer, or the Sub-Divisional Forest Officer or the Divisional Forest Officer ?

(NOTE.—The writing of such remarks should not be left to the felling official for obvious reasons. It is easy for them to write them to oblige the contractors who naturally always prefer to exploit trees from easy places and leave the rest.)

(*h*) Is the register endorsed and signed by the Divisional Forest Officer at the end attesting its completion or the state in which it was closed ?

(NOTE.—The Divisional Forest Officer is responsible for closing and recording any such register.)

(*i*) Pass book.—Are all the passes issued endorsed by the officer at the sale depôt and pasted on to the counterfoils ?

(NOTE.—The officer in charge of sale depôt should note on each pass the dimensions and cubic contents of each log as entered in the register of receipts (Form No. 7) and the felling officer should enter these details in his felling register, (Form No. 5)—*vide* item (*d*) above.)

(*j*) First offence report book. Follow serial No. 86.

(ii) *Operations by purchasers.*—

Here all account is kept by the contractor. The felling official has only to supervise the operation and report breaches of conditions in agreements, such as breaking of standards, leaving stools untrimmed, firing, etc. The yield to be ascertained from the passes issued by the contractor.

II. SALE DEPÔTS.

(102) *Test on the ground.*

(i) See that there is neatness in arrangement and facilities for stock-taking—the first essentials in all sale depôts.

(NOTE.—These can be secured in the following manner :—Different areas be assigned for different kinds of timber and each such area be sub-divided for the timber of different contractors. There should be timber of each kind in one place to enable both the seller and the customer to find things easily and timber of each contractor in one place to facilitate rendering of contractor's account as well as stock-taking.)

(ii) See whether the total cubic contents of each lot are correct, and

(iii) whether the price of the whole lot is paid before a single lot is removed.

(iv) Trace the credit shown against the amount of sale in column 12 into the cash book and the bill.

(v) Check the pass number and date entered in the 'remarks' column with the counterfoil in the pass book.

(NOTE.—See that the link between the three registers, viz., felling register in the forest depôt, register of receipts and register of disposals in the sale depôt and bill and pass book, is carefully maintained as stated above in order to facilitate check of any operation from start to finish Should any timber operation be conducted by a purchaser the same course of action must be followed until the timber reaches the sale depôt.)

(105) *Stock-taking.*

Has the Divisional Forest Officer attested the register in token of his annual stock-taking on the ground ?

(NOTE.—In stock-taking check the stock of unsold logs on the ground with—

(a) the balance of incomplete lots in the register of receipts which has not been transferred to the register of disposals, and

(b) the balance of lots remaining undisposed of in the latter register.)

(106) *Auction sales.*

(i) Was any timber from the depôt sold except at regular auction sale without the express permission of the Conservator ?

(ii) Have the conditions of sale given in Press revised No. 270 duly adhered to in all cases ?

(iii) Was the rule of payment of 25 per cent. earnest-money strictly enforced ?

(iv) See whether, when, according to the conditions of sale, any timber was proposed to be resold at the risk of the original purchaser, a registered notice announcing the re-sale was sent to the defaulter giving it time to reach him well before the day of sale.

(NOTE —A last chance of paying up the dues if he cares to do so should thus be given to the defaulter.)

(107) *Bill book* (*Form No.* 13).

(i) Check each bill with the sale slip as regards the kind, quantity and amount of sale of the material.

(ii) Trace each payment endorsed on the back of the bill into the cash book.

APPENDIX XXX.

Name of Return, etc.	the Divisional Forest Officer.												To whom	Authority for submission.
	Jan.		March.	April.	May.	June.	July.	Aug	Sept.	Oct.	Nov.	Dec.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Return of cases disposed of in anticipation of Government sanction	..	..	..	..	.	.	..	..	..	.	.	..	Government ..	G. R. No. 1469 of 20th April 1910.
Gradation List of Rangers	..	..	..	..	..	..	.	..	..	.	.	.	Private Secretary to His Excellency the Governor	G. L. No 10872, dated 8th November 1907.
Application for Temporary Establishment	1st	..	..	..	..	..	..	..	..	..	..	.	Accountant General ..	Art 6 of Manual.
Diaries of Divisional Forest Officers	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	Conservator	Local Conservator's orders
Statement of Fire-arms	5th	..	..	..	..	..	..			..	..		District Magistrate ..	Arms Act
Monthly Classified List of Gazetted Forest Officers..	..	..	..	..	..	.	.			..	..	.	Government	G. M No. 7944 of 15th August 1916.
Monthly Cash Accounts	5th	28th	5th	5th	5th	5th	5th	5th	5th	5th	30th	5th	Accountant General ..	Art. 167 of Manual
Timber Returns	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	Conservator .. .	Art. 168 of Manual
Distribution Statement, Absentee Statement and Return of changes.	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	Accountant General and Conservator.	Art 448-A—55, C.A C, 7th edn (Reprint)
Intimation regarding items of expenditure sanctioned by Conservator.	..	..		..	..			.		..	.		Accountant General .	Art 102 of Manual
Certificate of Securities	10th	..	.	..		.			.	.			Conservator .. .	R 3, App XX of Manual
Indents for—														
Revenue Forms	..	15th	..							.			Yeravda Prison Press .	G R, No 8 of 8th April 1909
Treasury Forms	..	15th	.	.		.		..		.			Do	Do.
Application for Letters of Credit	.	25th	.		25th		..	25th	.		25th		Accountant General and Conservator	Art. 148 of Manual.
Indent for Stationery	..	..	1st	..						.			Supdt of Stationery .	G R, F D, 1st Jan 1913
List of Rents, Rates and Taxes . .	..	16th	..	..			.	.					Accountant General and Conservator	Art 96 of Manual
Statement of Landed Property held by gazetted officers.	..	..		1st					.	.			Government .	G R. 3000 of 10th June 1903.
Live Stock Return	.	.	..	1st			..		.				Conservator .. .	G R. 4441 of 26th June 1899
Annual Return of Income Tax (Declaration of Income Tax)	..	..	.	1st			.						Collector of Income-Tax .	G R 3180 of 25th April 1911 and Section 16, Income-Tax Act
Appropriation Statement of sanctioned Budget grants.	..	..	.										Accountant General	Art 89 of Manual.
List of minor works	..	..		1st	.								Chief Conservator and Conservator	G Rs No A 529, dated 28th Feb 1903, and 4165 of 28th Nov 1918
Statement of outstanding advances for—														
Tents	..	.		15th			..	..		.			Accountant General .	A G 's Cir F-116—1243 of 3rd Jan 1914
Conveyances	..	..	..	15th			.	.		.			Do	Do
Indent for General Forms	..	..	.	15th				..		.	.		Yeravda Prison Press	G R. 8 of 8th Apr 1909
Detailed Statement of Permanent Establishment on 1st of April.	..	..	..	15th				..	.				Accountant General and Conservator.	Art 55, C A. C, VII edn

Name of Return, etc.	the Divisional Forest Officer—*contd.* Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	To whom	Authority for submission.
2	14	15	16	17	18	19	20	21	22	23	24		26	
March (final) Cash Account	..	..	..	..	20th	..	..	..	..	..	..	..	Accountant General ..	Art. 171 of Manual.
Annual Appropriation Statement of Receipt and Expenditure	..	..	..	..	20th	..	..	..	..	..	..	..	Do. ..	Art. 89 of Manual.
Return of expenditure on stores with abstract	..	..	..	..	20th	..	..	..	..	..	..	..	Government ..	G.R., R.D., 10299 of 19th Dec. 1914.
Return of buildings	..	..	..	..	20th	..	..	..	..	..	..	..	Accountant General .	G R. 627 of 7th Feb 1919.
Annual Plan of Operations ..	..	..	..	..	23th	..	..	..	..	..	..	..	Conservator through Collector.	Art. 43 (i) of Manual.
List of new or unusual items of expenditure	..	..	..	..	..	1st	..	..	..	..	..	..	Government through Chief Consr. and Consr.	Art. 86 of Manual.
Cart Depôt account for the year ending 31st May ..	..	..	..	..	..	5th	..	..	..	..	..	..	Conservator ..	G R 1511, R. D., of 8th Feb. 1916.
Statement showing land given out for kharif cultivation.	..	..	..	..	..	15th	..	..	..	..	..	..	Conservator in Sind ..	Commr.'s No. 5013 S of 30th Apr 1912.
List of Irrigation Works in Sind ..	..	..	..	..	..	..	..	..	..	..	..	..	Superintending Engineer .	G.R., P.W D, 1582 of 16th June 1909.
Certificate of dead stock articles ..	..	..	..	..	..	15th	..	..	..	..	..	..	Conservator .. .	Art 65 (iv) of Manual.
Confidential Report on gazetted Forest Officers	..	..	..	..	..	..	1st	..	..	..	..	..	Chief Consr and Consr. .	G R, No 3984 of 24th April 1912.
" " on Subordinate Establishment..	..	..	..	..	..	..	1st	..	..	..	..	..	Chief Conservator and Conservator.	
Report on seeding of Bamboo and Karvi	..	..	..	..	..	..	1st	.	.	.	..	.	Conservator .. .	Consr, S. C.'s No. 136 of 9th Apr. 1912.
Report on Forest work done on Forest Botany for Board of Scientific Advice.	..	..	..	..	..	..	1st	..	..	.	..	.	Forest Botanist, Dehra Dun	Forest Botanist, No 635-14 of 11th Sept. 1911.
Indent for quinine tablets ..	..	..	..	..	..	..	15th	..	..	..	.	.	Yeravda Prison Press ..	G R 5209 of 22nd July 1914.
Indent for European stores ..	..	..	..	..	..	..	15th	..	..	..	..	.	Government through Chief Consr. and Consr. .	G R. 5776 of 24th Sept. 1907
Appendices to Annual Administration Report ..	..	..	..	..	..	..	15th	..	..	..	..	.	Chief Consr and Consr. ..	Art. 120 of Manual.
Statement of areas included in and excluded from the sanctioned working plan.	..	..	..	..	..	..	..	1st	..	..	..	.	Do. ..	Art 44 (iv), Forest Department Code, VII edn.
Return of free grants of timber and other forest produce	..	..	..	..	..	..	15th	..	..	..	..	..	Government through Chief Consr and Consrs.	G R. 8855 of 3rd Oct. 1910.
Indent for Forest Standard Forms ..	..	..	..	..	..	..	..	16th	..	..	..	..	Yeravda Prison Press ..	G R., G D, 8 of 8th Apr. 1900
Statement of Talavi advances ..	..	..	..	..	..	..	..	..	1st	..	..	.	Commissioner.. .	G R. 1024 of 10th June 1910.
Summary of Annual Administration Report ..	..	..	..	..	..	..	..	..	..	..	..	..	Government ..	Government orders issued every year.
Annual Budget Estimates	..	..	..	..	..	..	..	15th	..	..	.	..	Chief Consr. and Consrs. .	Art 77 of Manual.
Annual Administration Report ..	..	..	..	..	..	..	..	15th	..	..	..	..	Do. ..	Art. 211 of Manual.
Control Forms	..	..	..	..	..	..	..	15th	..	..	..	..	Do. ..	Art. 19 of Manual.
Reports on official records ..	..	..	..	..	..	..	..	..	..	15th	..	..	Conservator . .	Art 190 of Manual.
Indent for standard envelopes ..	..	..	..	..	..	..	..	..	..	..	..	15th	Yeravda Prison Press ..	G.R., G D, 8 of 8th Apr. 1900.
For Sind Circle.														
Statement of forest statistics required for Sind Gazetteer.	..	..	..	..	..	..	..	..	1st	..	..	..	Conservator	Consr. Sind's No. 3108 of 25th Apr. 1916.
Statement showing the number of Hindus and Mahomedans employed in Government Service.	..	..	..	..	..	..	..	..	1st	..	..	..	Commissioner in Sind and Conservator.	Commr. Sind's No. 2315-7 of 16th Aug. 1901.
Statement showing lands given out for Rabi cultivation.	..	..	..	..	..	..	..	..	..	..	15th	..	Conservator	Commr. Sind's No. 1749 of 27th July 1900.
Statement kachas claimed	..	..	..	..	..	..	..	..	..	..	15th	..	Do. ..	Commr. Sind's No. 24 of 6th March 1898.

N.B.—Plain Nos. in column 1 denote Government Orders of the Revenue Department.

No. of Government Order, etc.		Date and year.	Page.
		1833.	
Cir.	627	23rd January	86
		1870.	
	5460	8th November	319
		1871.	
	3541	21st July	321
		1874.	
	1558	24th March	12
		1876.	
	2114	23rd April	363
G. D.	3452	6th November	329
		1878.	
	854	16th February	89
		1879.	
	167	11th January	70
	1840	*5th April*	319
G. D.	2883	14th October	329
	6553	8th December	12
		1881.	
	2568	6th August	325
		1882.	
G. D.	1001	18th March	82
	2608	21st April	400
F. D.	2536	13th July	13
		1883.	
	1549	9th May	326
	6450	30th August	363
		1884.	
G. I. Cir.	22-F.	19th October	16
		1885.	
	9258	18th November	291
		1886.	
	1475	23rd February	362
		1887.	
	1511	11th March	401
	8738	24th December	94
		1889.	
G. I. R. & A. Cir.	2-F.	24th January	406
	4063	4th June	321
	5664	5th August	91
	6731	9th September	104

No. of Government Order, etc.		Date and year.	Page.
	3010	14th May	328
G. D.	4968	11th August	35
		1901.	
	888	9th February	77
		1902.	
	1626	11th March	298
	2193	3rd April	77
G. D.	3731	7th July	325
	6727	25th September	351
		1903.	
	684	30th January	83
Cir. G. D.	828	14th February	80
G. I. R. & A. Cir.	4-F.—69-3.	20th April	369
G. D.	3000	10th June	13
	3805	12th June	95
	4221	30th June	10 & 295
	5966	31st August	400
	7984	14th November	331
		1904.	
	2045	15th March	3 & 301
G. D.	1603	26th March	347
	4643	18th June	102
	5181	7th July	303
	6941	10th September	332
	8142	21st October	295
		1905.	
G. D.	1309	7th March	312
	2289	18th March	331
	2639	20th March	16
	2845	5th April	330
	3354	25th April	16
	3640	4th May	295
Cir. G. D.	2749	19th May	325
	9012	6th November	334
F. D.	4281	14th December	55
		1906.	
F. D.	510	5th February	49
	1410	12th February	354
Cir. G. D.	1619	16th March	79
G. D.	2501	20th April	326

No. of Government Order, etc.		Date and year.	Page
		1911.	
	404	16th January	296 & 301
F. D	901	13th March	61
	3402	4th April	356
	5720	14th June	363
	7083	20th July	362
	7050	24th July	292 & 331
	7266	31st July	298
	8617	11th September	354
	9156	28th September	301
F. D.	3112	29th September	333
"	3331	18th October	301
"	3977	5th December	11
P. W. D.	2442	19th December	360
	11961	22nd December	315
		1912.	
	363	15th January	285
	781	24th January	10 & 292
G. I. R. & A. Cir.	4-F.C.	6th February	407
	302-3		
	2181	29th February	12
F. D.	2334	6th March	335
	2832	20th March	100
	2996	26th March	363
F. D.	1266	1st April	62
	4322	4th May	364
G. D.	2962	9th May	348 & 363
	5467	10th June	291
	7001	29th July	55
	7090	31st July	12
F. D.	3081	26th September	32
	8907	27th September	362
	10721	23rd November	281
	10947	29th November	3
G. D.	8778	19th December	350
		1913.	
	577	21st January	362
	1540	17th February	295 & 297
G. D.	1980	10th March	350
"	2058	12th March	350
F. D.	1389	1st April	334
	3239	7th April	401

No. of Government Order, etc.		Date and year.	Page.
G. D.	9132	26th November	346
"	9199	29th November	319
		1916.	
	1168	31st January	314
F. D.	1301	3rd February	63
	2076	22nd February	298
	2415	1st March	362
G. N. G. D.	1801A	11th March	317
	3222	23rd March	491
	4752	5th May	355, 422 & 426
F. D.	1461	11th May	335
	5357	25th May	362
	7142	19th July	330
G. I. Cir.	361-E A	21th July	40
G. D.	5283	2nd August	329
	8226	23rd August	48
	9358	28th September	103
F. D.	3011	19th October	316
"	3177	6th November	49
	10876	11th November	296 & 301
	11139	17th November	35
F. D.	3452	28th November	296 & 298
		1917.	
G. D.	2096	28th March	329
	4727	16th April	335
	5145	1st May	331
G. I. Cir.	352-E.A	25th July	40
	9135	27th July	318
	10079	20th August	362
F. D.	2720	4th September	335
"	3216	18th October	296 & 301
"	3574	16th November	317
"	3659	23rd November	301
G. Cir. G. D.	8927	15th December	350
F. D.	4071	22nd December	296 & 301
		1918.	
"	307	21st January	301
"	335	22nd January	296 & 301
"	178	11th February	67
	1536	11th February	362
G. N.	2805	22nd March	291
	4025	2nd April	291

No of Government Order, etc.		Date and year.	Page
F. D.	8171	1st December	18
	11511	10th December	8
	11859	20th December	5 & 287
		1920.	
	136	15th January	292
F. D.	81	29th January	59
G. D.	1752	13th February	329
	801	8th March	362

No of slip.	Date of receipt.	Initials of person by whom posted	No of slip	Date of receipt.	Initials of person by whom posted.

No. of slip	Date of receipt.	Initials of person by whom posted	No. of slip.	Date of receipt	Initials of person by whom posted.